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ABSTRACT

Comparative financial information, derived from two national surveys of 503 public two-year colleges, is presented in this report for fiscal year (FY) 1990-91. The report includes statistics for the national sample and six peer groups, space for colleges to compare their institutional statistics with national and peer groups, and tables, bar graphs, and pie charts. The nine sections of the report focus on: (1) an introduction to the background, objectives, and national sample of the financial study, including information on ordering reports, obtaining specialized data analyses, and responding to and using the report; (2) limitations of the study and explanations of study methods, including a section that attempts to dispel the myth of the "typical college," explanations of calculations, and definitions; (3) participation by state and region; (4) guidelines for developing comparative analyses; (5) information on median revenues by source for the national sample, multi-campus districts, and single college districts by size; (6) expenditures by object for the sample college groups; (7) credit full-time equivalent (FTE) and headcount students per FTE staff, instructional faculty as a percentage of total FTE staff, and part-time staff as a percentage of FTE staff; (8) selected ratios showing staffing patterns, service area participation, appropriations per student, space per student, and scholarships per student, and other budgetary and physical plant information; and (9) student characteristics, such as ethnicity, age, gender, units taken, hours attended, and class level. Appendixes provide additional information on study methodology, a copy of the data collection survey form, a list of participating colleges and peer groups composition, and a user's survey. (JMC)

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COMPARATIVE FINANCIAL STATISTICS

for Public Two-Year Colleges:

FY 1991 PEER GROUPS

A National Association of College and University Business Officers' (NACUBO) Project in Cooperation with the American Association of Community and Junior Colleges, the Association of Community College Trustees, and the National Center for Education Statistics

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JC 920 370

Comparative Financial Statistics For Public Two-Year Colleges:

FY 1991 Peer Groups Sample

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Washington, DC

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PREFACE

This report is the 14th in an annual series of comparative data studies of public two-year colleges. It is the result of an intensive six-month study involving three national education associations--the National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the National Center for Education Statistics (NCES) and 503 community colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

This report provides comparative information derived from a national sample of 503 public two-year colleges. It contains financial statistics for fiscal year 1990-91 and explanations derived from two surveys of public two-year colleges from across the nation. For the purpose of this study, colleges are defined at the highest district level. Included are multi-college districts and single-college districts. A single-college district may be multi-campus. (For example, Yosemite Community College is a multi-college district comprising Columbia College and Modesto College. Miami-Dade Community College, which is made up of multiple campuses, is treated as a single entity, a multi-campus single-college district.) This report includes:

- Statistics for the national sample and six peer groups
- Space for colleges to compare their institutional statistics with national and peer group medians
- Statistics presented in a variety of formats--tables, bar graphs, and pie charts

ACKNOWLEDGEMENTS

The continuation of this project through a 14th year was made possible by funding from NACUBO. In addition, AACJC and ACCT provided cooperative support and NCES contributed technical assistance.

Guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include Michael T. Unebasami (chair), University of Hawaii, Leeward Community College; William M. Dixon, Wytheville Community College; Robert W. Jensen, Metropolitan Community Colleges; Leila K. Menzies, Los Angeles Harbor College; Gary Nichols, Mt. Hood Community College; Floyd A. Roller, Lakeland Community College; and Therese Sampson, Atlantic Community College. Wayne R. Powers is the NACUBO board liaison.

A Redesign Task Force was formed in February 1991 to assess and restructure the project. This task force provided invaluable guidance and included Dale H. Miller (chair), Harrisburg Area Community College; Ralph Alterowitz, Venture Tech Corporation; Stanton Calvert, Texas Public Community/Junior College Association; Judith Eaton, American Council on Education; Thomas G. Estes, Jr., Mercer University; John E. Harper, The Robinson Group; and Robert W. Jensen, Metropolitan Community Colleges. K. Scott Hughes and Laura Faulk Willson, consultants to the task force, provided excellent analysis and recommendations for restructuring the study and its reports. This restructured report is the result of the task force and the consultants' work, as well as the input provided by more than 300 business officers. In addition, the National Council of Community College Business Officials provided help.

Instrumental in facilitating the project's progress were state liaisons who actively encouraged their colleagues to participate in the study. Thanks to their help, this study enjoyed a high participation rate.

The staff of the NACUBO Financial Management Center devoted both energy and resources to the successful conduct of the study, particularly the data collection and analysis. Alfonso de Lucio was responsible for the computer analysis. Bradley Meeker, David Slattery, Ming J. Lowe, Mary A. Roberts, and Lisa Sidletsky spent many hours on the project. Deirdre McDonald Greene served as editor. Robin Jenkins and Phyllis Rossiter Forbes are also acknowledged for their cooperation and support.

A debt of gratitude is owed to K. Scott Hughes, formerly of NACUBO, and Norman Brandt, U.S. Department of Education, who acted as a liaison to NACUBO. They dedicated a great deal of effort and cooperation in the developmental years of this project. Enid B. Jones, AACJC, and Raymond Taylor, ACCT, are also acknowledged.

Financial support for the assessment of the study was generously provided by Information Associates. Valuable support and input were provided by the Massachusetts Community College Association, Inc.; the South Carolina State Board for Technical and Comprehensive Education; the Texas Public Community/Junior College Association; the Washington State Board for Community College Education; and the Washington State Higher Education Coordinating Board.

INTRODUCTION

Background. In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges. (The term "community colleges" includes all postsecondary institutions offering up to the first two years of higher education.) Members of the committee were frustrated by the lack of information available to governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for decisions such as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community colleges, they approached the task cautiously.

Throughout the first 13 years of the project, comments from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403; leveled off at 420 and 442 the next two years; and increased to more than 500 since then, indicating the perceived usefulness of the statistics for decision making at these colleges.

This report reflects the project assessment that occurred in 1991. A task force was formed to assess the study and to consider its restructuring to improve its utility. This group comprised business officers, an accrediting agency official, a state agency administrator, a representative from private industry, a former community college president, and higher education finance consultants. Through the guidance of these people, several surveys were conducted and analyzed. This report is one result of that process, which included input from more than 300 business officers and representatives of state agencies.

The following summary of important financial characteristics is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by NCES, and a supplemental survey conducted by NACUBO. Analysis was performed by NACUBO, Laura Faulk Willson, and K. Scott Hughes.

Objectives. One of the study's primary objectives is to learn how comparative information can be used to improve community college decision making. The project also seeks to shed light on the financial and operational aspects of community colleges. The report format is designed to facilitate comparing the operational and financial statistics of an individual community college to national medians.

National Sample. A less detailed report, *Comparative Financial Statistics for Public Two-Year Colleges: FY 1991 National Sample* is also available. **Complimentary** copies of this report, containing quartiles for the national sample, were distributed to the chief business officers of the participating colleges.

Special Analysis Service. A service providing analyses of special groupings of the database is available for a modest fee. Selections available include groupings on the basis of credit FTE enrollment, current fund expenditures, occupational/technical status, state, region, or special group as specified by purchaser (for example, California colleges with credit FTE enrollment greater than 10,000). Call the NACUBO Financial Management Center at (202) 861-2535 for more information ($75, members; $100, nonmembers).

How to Order. Additional copies of this report or copies of the *FY 1991 National Sample* report may be obtained by calling the NACUBO Order Desk at (202) 861-2560. *FY 1991 National Sample* (NC605) is $15 for members; $20 for nonmembers. *FY 1991 Peer Groups Sample* (NC875) is $20 for members; $30 for nonmembers. Information from the Peer Group Sample is also available on disk **in a non-menu-driven**, Lotus spreadsheet format (NC885, 3 1/2" disk format; NC880, 5 1/4" disk format; $25 for members; $40 for nonmembers).

User Feedback. Comments from readers regarding the need for and improvements to this report are encouraged. This study contains a brief user's survey that readers are urged to complete. Without adequate feedback, NACUBO has no way of ensuring that future editions of *Comparative Financial Statistics* are as responsive as possible to the needs and wants of the community college decision makers that it seeks to serve.

Potential Uses. The primary purpose of this report is to assist a college in preparing a meaningful analysis of how its financial and operational performance relates to peer group norms. Accreditation agencies have also found this study to be a useful tool in assessing institutional effectiveness, and increased application of the study by these agencies for reaccreditation purposes is anticipated.

Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from one college with data from other colleges. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the

aspirations of a college with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of a college's financial data; such analysis could, in turn, affect the college's financial policies in cases where a college appears significantly out of line with its peers.

The unique characteristics of a college may be revealed by comparison. A college may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of a college and the norms for all colleges surveyed. Comparison of a college's cost structure to those of other colleges serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether or not a college is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If a college has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institutional priority for these services the cause?

Comparisons also help a college set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distribution. In areas where a college has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a goal, an issue any board member may raise, can, at least in part, be established with reference to the performance of other colleges.

In addition to its primary purpose of providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for a college to record data to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

LIMITATIONS AND EXPLANATIONS

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation. The 503 public community colleges in this study may not reflect the financial and operational patterns of their 252 sister colleges (counting systems of branch campuses as single colleges). Care was taken to include colleges that are geographically representative, as well as representative of enrollment levels. However, because of the need to use data only from those cooperating colleges that filed both timely and complete reports, the sample is not random.

No great significance is attached to any changes that occurred from year to year for any of the statistics: the survey populations differed and most changes are smaller than the confidence limits for the statistics.

Original Data. Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "academic support," "institutional support," and "student services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some colleges do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

Institutional Comparability. There is no way to establish truly homogeneous peer groups for community colleges. Major factors, such as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing, create

unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to many factors not readily apparent from the statistics.

The Myth of the "Typical" College. There is no typical college, and colleges should use this report only to find what makes them unique--not to pressure a college toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and a great strength--of community and junior colleges.

Calculations. The statistics in this report are medians for the entire sample of 503 colleges, excluding unusable or blank responses for specific data elements. N is the number of colleges that provided the data necessary to calculate the statistic. Hence, N is the number of values computed to find the median. N varies with each statistic. The total number of usable responses for each statistic is shown in the columns labelled "N."

The **median** represents the value that will split the group of colleges in half for a given statistic: one-half the colleges will be above the median, while one-half will be below. For that reason, the "median college" is different for each statistic, and the proportions may not add to 100 percent.

The values in the pie charts and bar graphs depict student population characteristics and are **means** rather than medians.

Pell Grants are excluded from both the revenue and the expenditure bases, including federal restricted grants and restricted scholarships. All revenue and expenditure figures exclude auxiliaries unless specifically noted.

Interpretation of Proportions. Careful interpretation of expenditure and revenue proportions is urged. High costs in any area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below the sample median--even if the budget support for instruction is adequate.

Important Note. Because each statistic has a different college at its median value, proportions will not add to 100 percent. A college with a low instructional budget proportion has a high administrative budget proportion.

Definitions. For the purposes of this study, the following terms are defined as follows.

Single-college district: A community/junior college district organized as a single college with one or more campuses and/or satellite locations.

Multi-college district: A community/junior college district organized as two or more separate colleges, each of which may have one or more campuses and/or satellite locations.

Full-time-equivalent (FTE) enrollment: Survey respondents were urged to report figures that *accurately represent* their colleges. For those colleges that required a formula, the following were recommended. *Credit FTE enrollment* is annual credit hours divided by 30 if a college is on a semester basis; divided by 45 if a college is on a quarter basis. *Noncredit FTE enrollment* is annual noncredit course hours divided by 60.

Instructional expenditures: Expenditures for credit and noncredit courses; academic, occupational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions.

Service area population: The population included in the area the district is mandated to serve (i.e., as designated by ZIP codes, county boundaries, political boundaries).

Racial/ethnic categories: See IPEDS Fall Enrollment Survey [EF-2] 1990, Part A for definitions of categories.

Gender and age: See IPEDS Fall Enrollment Survey [EF-2] 1990, Part A or B for gender and Part B for age.

Credit units enrolled: Includes three categories (under 6 credit units, 6-11.9 credit units, and 12 or more credit units) as of the official fall reporting date (the date in the fall on which a college must report fall enrollment data to the state, its board of trustees, or some other external governing board, e.g., census date, 10th day, mid-term as assigned by state).

Hours enrolled: The percentage of credit students that attended classes during four categories of time periods: day only, evening only, weekend only, and day/evening/weekend (a combination of classes). Classification is according to the published starting time, as defined by the college.

Class level: Defined in three categories, this includes freshman (less than 30 units), sophomore (30 units or more), or AA/AS or higher degree.

Staffing: Includes regular, temporary, and part-time staff. Excludes student assistants, both regular and work-study. See *Financial Accounting and Reporting Manual for Higher Education* [¶332-338] (NACUBO) for definitions of categories.

Total educational and general expenditures: Excludes E&G mandatory transfers, E&G nonmandatory transfers, auxiliary enterprises, hospitals, and independent operations.

Total revenues: Excludes sales and services of auxiliary enterprises, sales and services of hospitals, and independent operations.

Other income: Includes endowment income, sales and services of educational activities, and other sources.

Academic expenditures: Includes instruction (and research), public service, and academic support.

Support expenditures: Includes student services, institutional support, and plant operation and maintenance.

FY 1990-91
Participation by State and Region

N = 503

T = Total in State R = Responses

Regional Summary		
Region	T	R
Central	203	118
Eastern	132	94
Southern	284	182
Western	166	109
Total	**785**	**503**
Percent of Total		64%

Central		
ST	T	R
IL	40	28
IN	2	2
IA	15	11
KS	20	8
MI	29	21
MN	23	0
MO	12	9
NE	6	5
ND	3	1
OH	22	14
OK	14	6
SD	1	0
WI	16	13
Total	203	118
Percent		58%

Eastern		
ST	T	R
CT	17	10
DE	1	0
ME	6	2
MD	17	14
MA	15	11
NH	1	0
NJ	19	16
NY	39	27
PA	14	12
RI	1	1
VT	2	1
	132	94
		71%

Southern		
ST	T	R
AL	40	14
AR	7	3
FL	28	21
GA	23	15
KY	1	1
LA	2	1
MS	15	6
NC	58	28
SC	16	13
TN	15	13
TX	50	43
VA	24	24
WV	5	0
	284	182
		64%

Western		
ST	T	R
AK	N/A	N/A
AZ	10	7
CA	70	45
CO	15	11
HI	N/A	N/A
ID	3	0
MT	5	3
NV	4	4
NM	10	3
OR	14	9
UT	5	3
WA	23	19
WY	7	5
	166	109
		66%

COMPARATIVE ANALYSIS

Revenues

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the IPEDS finance form for lines A-12, A-13, and A-15. Pell Grants are also excluded. All revenue sources include both restricted and unrestricted funds.

Each revenue source is shown three ways: as the ratio of the revenue to credit FTE students, as the ratio of the revenue to credit and noncredit FTE students, and as a proportion of total revenues (as defined above).

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

Appropriations (all government) include federal, state, and local appropriations. State and local appropriations combined are shown to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Federal grants and contracts exclude Pell Grants.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the IPEDS finance form for lines A-10, A-11, and A-14.

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their colleges in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the college is financed compared to national sample medians. Given the lack of control most administrators have over setting tuition and appropriation levels, this is more "interesting" than useful for making policy.

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Limitations

In some states colleges charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among colleges within the same state or among colleges within states having similar financing for community colleges. Many colleges will want to rely on special home-state revenue analyses.

The large range of financing strategies makes median and quartiles of dubious statistical value.

Comparisons among colleges of budget proportions or revenues per student are more useful when data for a number of previous years are also examined.

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytical value.

Expenditures

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Pell Grants are also excluded. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as the ratio of the expenditure to credit FTE students; as the ratio of the expenditure to credit and noncredit FTE students; and as a proportion of total expenditures (as defined above).

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell Grants are excluded.

In this display, academic expenditures are split into two categories: instruction (and research and public service) and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance.

Research and public service expenditures have been included with instruction because they constitute such a small percentage of total expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell Grants.

Two important breakdowns are given. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each college.

Possible Interpretations

Colleges above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other colleges. On the other hand, some colleges may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some colleges, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Colleges that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship funds per student give a measure of students' financial need plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the college's commitment to serve lower income students.

Budget proportion statistics may clarify factors making a college different from other colleges. A college's unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to maintain the academic program. Alternately, a high plant maintenance commitment or a strong concern for academic support may serve to differentiate the college from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the college on campus. For example, if the college prefers a low commitment to student services, while data reveal that the college is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many colleges use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Colleges with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Credit instruction costs per student reveal differences among colleges with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Colleges where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the college.

In making comparisons, careful attention should be given to the college's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

Comparison among colleges on these ratios for a single year yields only an idea of the variety of budget structures. Some colleges depend more heavily on personnel; others have high nonpersonnel costs.

Staffing

Meaning and Explanations

Colleges provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction and all other staff instruction. The final category was used for noncredit faculty as well as clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty.

FTE staff statistics are calculated in four ways: median ratio of FTE staff in each category to FTE credit students; median ratio of FTE staff in each staff category to number of unduplicated credit headcount students (an estimate of all those enrolled as credit students during the year); proportion of staff in each category for the median college; and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Academic support is further split between staff for academic administration and staff for all other academic support. Student services is split three ways: student services administration, counseling and career guidance, and all other student services staff.

Possible Interpretations

These ratios may provide a starting point for a college to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by colleges; the median college may be providing a very different level of administrative support and services than any other college.

A college may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some colleges could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There is probably considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some colleges also had difficulty converting part-time noncredit instructional faculty to FTE. Although class-hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

Selected Ratios

Ratio 1. The numerator is composed of credit faculty staff as well as counseling staff. The denominator is composed of staff for academic administration, student services administration, and institutional support.

Ratio 2. All other FTE staff includes the sum of all staff categories except credit instructional faculty. Dividing this figure by credit FTE faculty can lead to a comparison of administration staffing with faculty staffing.

Ratio 3. This ratio is calculated by dividing unduplicated credit student headcount by total FTE staff.

Ratio 4. Service area population per unduplicated credit student headcount is derived from the NACUBO survey responses. In previous years, this study made use of an unduplicated headcount figure that included both credit and noncredit students.

Service area population per unduplicated credit headcount gives the "market penetration" of the college. Being below the median may indicate good reception of the college's programs within the community. The statistic is also affected by the number and size of competing colleges and reflects the competitive strength of the college.

Unduplicated headcounts are not monitored by all colleges; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among colleges. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

Ratio 5. Total appropriations per unduplicated credit student headcount adds federal, state, and local appropriations to arrive at the numerator.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more a college is above the median, the more appropriation support the college receives per student served.

Ratio 6. Gross square feet of building space per unduplicated credit student headcount gives an indication of how much space has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Ratio 7. The numerator includes Pell Grants and is divided by credit FTE students.

More Selected Ratios

Ratio 1. Salary ratios show the proportion of institutional expenditures composed of salaries and wages. The ratio of E&G salaries and wages is not a compensation figure; benefits are excluded.

Salary ratios are most useful when figures that show changes over time are examined. For individual colleges an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Ratios 2 through 4. Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, excluding utilities, per estimated building replacement value is the cost of maintaining the plant in terms of its replacement value.

These statistics expand the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space-to-student ratios.

Ratio 5. The liquidity of the current fund balance ratio indicates funds available to pay currently owed liabilities. Cash and investments are the most liquid of the college's financial resources and are used to pay current operating expenses. One of the main reasons for keeping this ratio safely above 1 and preferably above 2 is to provide adequate working capital.

Cash and investments (marketable securities) are considered the most liquid of current fund assets. Current liabilities in the unrestricted current fund include accounts that are currently payable, accrued payroll, accrued revenue, and debt service payments due within one year. Borrowings from other funds are usually not included ("due to's" and "due from's").

Colleges with ratios between 1 and 2 may wish to reevaluate their cash-management policies. If no margin of safety is revealed in the cash-management analysis, business officers may need to increase assets and retire liabilities by budgeting surpluses through greater austerity. They may also wish to manage cash with a monthly cash-flow plan. For those colleges with ratios below 1, cash-flow difficulty is more probable. Unless a college has other sizable reserves, difficulty with creditors is possible.

This ratio uses only unrestricted current fund assets and liabilities. Liquid assets may be available in other funds. Notably, the plant fund or funds functioning as endowment may have assets that are not committed to any current project.

Ratio 6. The plant debt ratio is an indicator of flexibility. Colleges with lower levels of plant liability as a proportion of plant fund assets valued at cost may have some flexibility in their ability to raise further debt. In some situations lending institutions have regarded the unmortgaged portion of the plant fund as collateral.

Using the cost of plant fund assets makes this ratio difficult to compare across colleges. Nonetheless, cost is the most likely basis on which a lending institution would consider refinancing.

Ratio 7. The amount of budget used to support debt service reduces funds for academic purposes. Debt service is usually regarded as a fixed cost. The higher the proportion of budget dedicated to debt service, the less flexibility the college may have to respond to financial changes.

The numerator for this ratio is composed of mandatory transfers for debt service and interest payments listed as current fund expenditures. The denominator is unrestricted current fund revenues. Some portion of mandatory transfers may not be for debt service. (Loan fund matching payments are an example.)

Debt service ratios are seldom above 5 percent. Higher ratios decrease flexibility and may put the college at a competitive disadvantage with colleges that have an expenditure distribution favoring instructional expenditures.

While flexibility may be decreased, colleges that have borrowed to build or to improve facilities usually do so from a position of strength. These colleges are optimistic about the future and usually have some basis for taking slightly greater risks.

Many public colleges have plant expenditures funded by specific, designated appropriations. In such cases increasing debt service may not indicate decreasing flexibility.

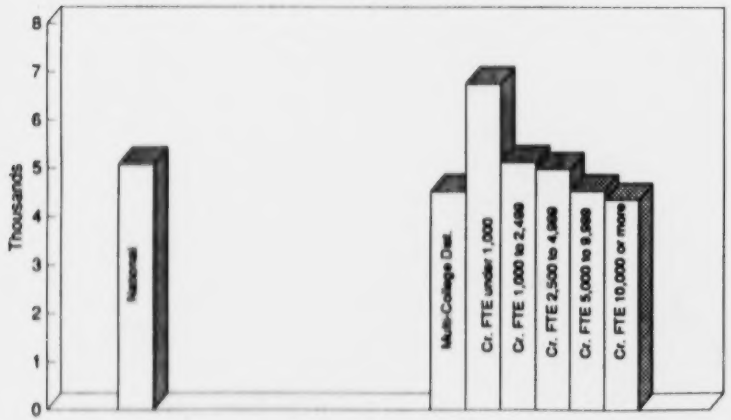
Student Characteristics

The figures presented in this section are means rather than medians. Each is calculated by dividing the sum of the figures reported by each college by the sum of the totals reported by each college. As such, they are indicative of the student population as a whole rather than for a mean college.

Course enrollment distributions are given for credit courses. Colleges that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some colleges may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Revenues per Credit FTE Student (in $$$)															
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Revenues by Source	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total revenues	$5,077	503	$4,525	28	$6,751	59	$5,129	172	$4,984	119	$4,530	90	$4,349	35	
Tuition and fees	1,015	503	837	28	1,109	59	954	172	1,058	119	1,055	90	1,011	35	
Credit tuition & fees	910	503	545	28	1,053	59	801	172	977	119	952	90	919	35	
Noncredit tuition & fees	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Appropriations	3,213	503	2,931	28	4,469	59	3,274	172	3,061	119	3,048	90	2,863	35	
Federal	0	503	0	28	0	59	0	172	0	119	0	90	0	35	
State	2,349	503	2,057	28	3,859	59	2,585	172	2,267	119	2,092	90	1,924	35	
Local	617	503	803	28	218	59	523	172	664	119	863	90	891	35	
State & local combined	3,181	503	2,920	28	4,438	59	3,241	172	3,061	119	3,048	90	2,863	35	
Gifts, grants, & contracts	427	503	444	28	702	59	442	172	437	119	319	90	240	35	
Federal	150	503	89	28	270	59	178	172	157	119	112	90	87	35	
State & local	131	503	257	28	186	59	116	172	127	119	134	90	113	35	
Private	17	503	7	28	37	59	15	172	27	119	15	90	14	35	
Other revenues	143	503	155	28	162	59	133	172	154	119	171	90	128	35	

Total Revenues per Credit FTE Student (in $$$)

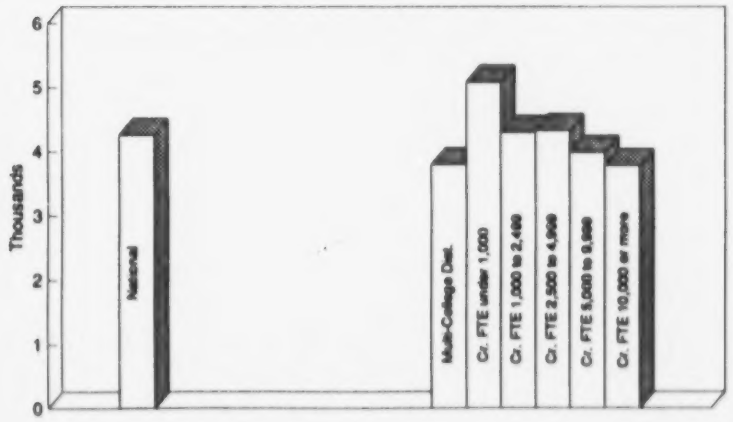


Within single-college districts, there is an inverse relationship between size of institution and revenues per student. Districts with fewer than 1,000 students reported the highest median revenues per student in almost all major categories; districts with 10,000 or more students had the lowest median revenues per student. Total revenues and appropriations for the median college of multi-college districts were comparable to mid- to large single-college districts (more than 5,000 students). However, tuition and fees revenue for the median college for multi-college districts was lower than the revenue reported by the median college of any size grouping within single-college districts.

Revenues per Credit Plus Noncredit FTE Student (in $$$)															
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		Your College
Revenues by Source	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total revenues	$4,259	404	$3,797	23	$5,083	46	$4,300	131	$4,329	98	$3,990	76	$3,782	30	
Tuition and fees	872	404	564	23	741	46	812	131	962	98	988	76	872	30	
Credit tuition & fees	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Noncredit tuition & fees **	51	350	95	22	22	41	44	120	44	86	64	56	67	25	
Appropriations	2,765	404	2,718	23	3,440	46	2,765	131	2,759	98	2,709	76	2,548	30	
Federal	0	404	0	23	0	46	0	131	0	98	0	76	0	30	
State	1,963	404	1,897	23	2,735	46	2,040	131	1,933	98	1,824	76	1,712	30	
Local	461	404	807	23	154	46	313	131	505	98	605	76	769	30	
State & local combined	2,759	404	2,689	23	3,358	46	2,759	131	2,725	98	2,696	76	2,548	30	
Gifts, grants, & contracts	326	404	381	23	536	46	306	131	366	98	284	76	223	30	
Federal	118	404	90	23	184	46	122	131	139	98	93	76	77	30	
State & local	97	404	230	23	109	46	58	131	98	98	113	76	94	30	
Private	13	404	3	23	27	46	12	131	20	98	10	76	10	30	
Other revenues	114	404	117	23	94	46	95	131	126	98	122	76	97	30	

** No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Revenues per Credit Plus Noncredit FTE Student (in $$$)



When noncredit students were included as the basis for calculating revenues per FTE, total revenues generally had the same relationship to size of institution as did credit FTE. However, the median value for tuition and fees among college districts showed a marked shift. Colleges with credit FTE enrollment under 1,000 had a low median value for tuition and fees per FTE student ($741), while mid-size colleges (5,000-9,999 students) had a high median value ($988). Although multi-college districts had the highest median revenue per noncredit FTE for noncredit tuition, the total tuition and fees revenue at the median multi-college district was significantly lower than the median college in single-college districts of any size.

Revenues by Source	Revenues as a Percentage of Total Revenues														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total revenues	100.0%	503	100.0%	28	100.0%	59	100.0%	172	100.0%	119	100.0%	90	100.0%	35	
Tuition and fees	20.3	503	15.4	28	17.0	59	19.5	172	21.9	119	25.6	90	20.6	35	
Credit tuition & fees	17.2	503	10.1	28	14.6	59	16.6	172	19.7	119	22.5	90	18.4	35	
Noncredit tuition & fees	0.8	503	0.6	28	0.3	59	0.7	172	0.9	119	1.0	90	1.0	35	
Appropriations	65.5	503	67.6	28	66.5	59	65.2	172	64.6	119	65.5	90	65.4	35	
Federal	0.0	503	0.0	28	0.0	59	0.0	172	0.0	119	0.0	90	0.0	35	
State	49.7	503	47.3	28	58.7	59	54.2	172	45.7	119	43.9	90	41.6	35	
Local	12.7	503	22.2	28	4.9	59	10.2	172	14.9	119	19.6	90	20.4	35	
State & local combined	65.2	503	67.6	28	66.5	59	65.1	172	64.0	119	65.1	90	65.1	35	
Gifts, grants, & contracts	8.1	503	11.1	28	9.7	59	8.0	172	8.4	119	7.5	90	6.2	35	
Federal	2.9	503	2.5	28	4.4	59	3.6	172	3.1	119	2.3	90	1.9	35	
State & local	2.7	503	6.0	28	2.7	59	2.1	172	2.9	119	2.8	90	2.6	35	
Private	0.3	503	0.2	28	0.4	59	0.2	172	0.5	119	0.3	90	0.3	35	
Other revenues	2.9	503	3.6	28	2.3	59	2.5	172	3.0	119	3.3	90	2.8	35	

Tuition and Fees as a Percent of Total Revenues

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State and local appropriations represented the major source of revenues for colleges of any size and structure. Colleges with 5,000-9,999 credit FTE students reported a median percentage for tuition and fees revenue that was considerably greater than the median percentage for other single-college districts and multi-college districts. Multi-college districts, on the other hand, appeared to be far more active in generating gifts, grants, and contracts: the median value reported for that category was a greater proportion of total revenues than any single-college district.

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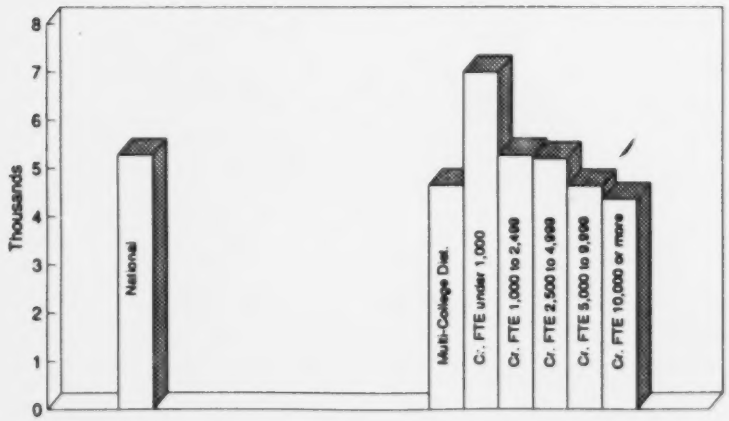
	Expenditures per Credit FTE Student (in $$$)														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Expenditures by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total E&G expenditures	$5,276	503	$4,646	28	$6,997	59	$5,271	172	$5,199	119	$4,638	90	$4,358	35	
Academic expenditures	2,954	503	2,583	28	3,603	59	2,996	172	2,926	119	2,700	90	2,512	35	
Instruction (incl research, pub serv)	2,489	503	2,242	28	2,873	59	2,485	172	2,547	119	2,338	90	2,148	35	
Credit instruction	2,196	503	1,832	28	2,538	59	2,230	172	2,213	119	2,030	90	1,826	35	
Noncredit instruction	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Academic support	389	503	420	28	654	59	386	172	365	119	332	90	367	35	
Support expenditures	1,757	503	1,810	28	2,427	59	1,771	172	1,645	119	1,577	90	1,465	35	
Student services	452	503	456	28	637	59	444	172	442	119	417	90	383	35	
Institutional support	736	503	807	28	1,121	59	784	172	668	119	648	90	589	35	
Plant operation & maintenance	507	503	405	28	648	59	515	172	504	119	461	90	468	35	
Utilities expenditures	146	497	109	28	209	59	153	170	149	117	130	90	111	33	
Plant O&M without utilities	353	497	305	28	450	59	353	170	353	117	332	90	342	33	
Scholarships & fellowships	97	503	59	28	152	59	100	172	108	119	79	90	60	35	

Expenditures per Credit FTE Student (in $$$)

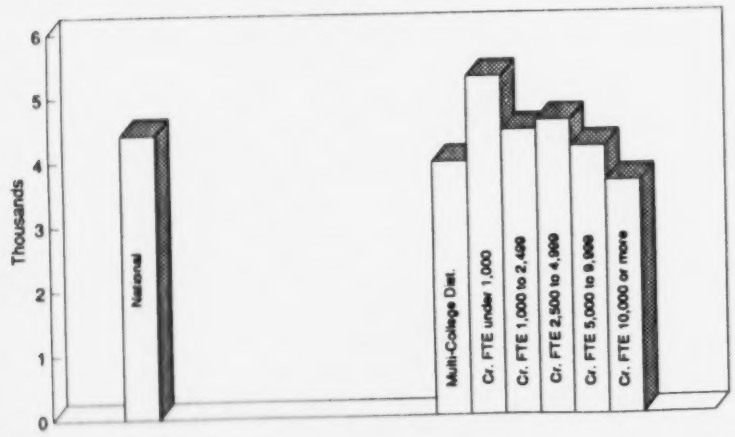


On a per-student basis, small single-college districts (less than 1,000 students) consistently reported a higher median expenditure than other single-college or multi-college districts. Multi-college districts reported a higher median per-student expenditure for support services than the median college in any single-college district except those with less than 1,000 credit FTE students. Multi-college districts reported a lower median expenditure per credit FTE student for plant O&M than any single-college district size grouping. Smaller single-college districts (less than 5,000 students) expended a significantly greater amount per student on scholarships and fellowships than did larger single-college districts and multi-college districts.

	Expenditures per Credit Plus Noncredit FTE Student (in $$$)														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Expenditures by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total E&G expenditures	$4,416	404	$3,946	23	$5,268	46	$4,428	131	$4,570	98	$4,160	76	$3,627	30	
Academic expenditures	2,467	404	2,296	23	2,910	46	2,438	131	2,597	98	2,478	76	2,224	30	
Instruction (incl research, pub serv)	2,122	404	2,006	23	2,294	46	2,123	131	2,238	98	2,085	76	1,855	30	
Credit instruction	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Noncredit instruction **	147	350	224	22	91	41	129	120	147	86	218	56	143	25	
Academic support	323	404	350	23	523	46	322	131	306	98	294	76	312	30	
Support expenditures	1,466	404	1,486	23	2,029	46	1,476	131	1,449	98	1,351	76	1,291	30	
Student services	389	404	385	23	502	46	363	131	405	98	369	76	348	30	
Institutional support	628	404	645	23	916	46	668	131	587	98	563	76	526	30	
Plant operation & maintenance	417	404	376	23	523	46	406	131	439	98	412	76	401	30	
Utilities expenditures	117	399	102	23	162	46	119	129	119	96	112	76	104	29	
Plant O&M without utilities	299	399	257	23	365	46	283	129	316	96	298	76	303	29	
Scholarships & fellowships	72	404	45	23	106	46	72	131	82	98	63	76	46	30	

** No credit FTE students included in denominator; only noncredit headcount enrollment used.

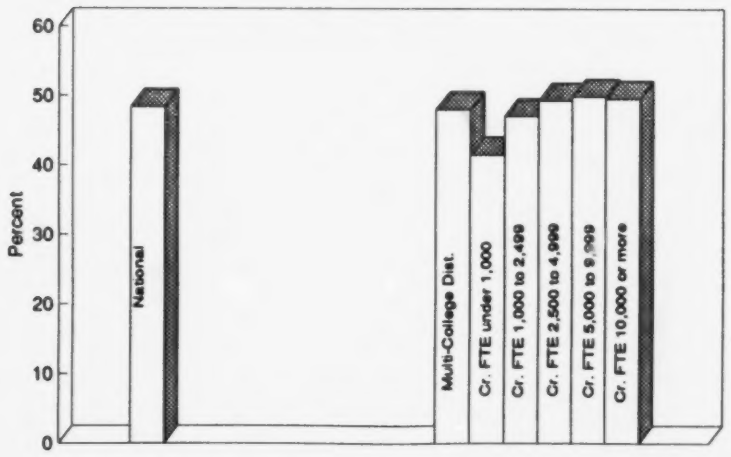
Expenditures per Credit Plus Noncredit FTE Student (in $$$)



The relative distribution of median colleges did not materially change across size groupings when credit-plus-noncredit students were used as a basis for calculating an expenditure per FTE. As with the median value for noncredit tuition revenue per FTE, multi-college districts had a much higher median value for noncredit instructional expenditures than the median value for all size groupings of single-college districts, with the exception of colleges with 5,000-9,999 credit FTE students.

Expenditures as a Percentage of E&G Expenditures														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students									Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more	
Expenditures by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total E&G expenditures	100.0%	503	100.0%	28	100.0%	59	100.0%	172	100.0%	119	100.0%	90	100.0%	35	
Academic expenditures	56.8	503	57.1	28	52.5	59	55.0	172	57.4	119	58.5	90	59.3	35	
Instruction (incl research, pub serv)	48.4	503	48.0	28	41.5	59	47.1	172	49.3	119	49.9	90	49.6	35	
Credit instruction	42.6	503	43.1	28	39.6	59	41.1	172	43.8	119	46.1	90	45.9	35	
Noncredit instruction	2.0	503	1.4	28	0.9	59	1.4	172	2.6	119	2.1	90	1.5	35	
Academic support	7.8	503	7.6	28	8.9	59	7.2	172	7.4	119	7.7	90	9.4	35	
Support expenditures	33.5	503	34.4	28	35.4	59	33.1	172	32.4	119	34.3	90	34.0	35	
Student services	8.7	503	9.5	28	9.2	59	8.5	172	8.3	119	8.9	90	8.9	35	
Institutional support	14.3	503	15.1	28	16.6	59	14.9	172	13.4	119	13.9	90	14.1	35	
Plant operation & maintenance	9.8	503	8.8	28	9.1	59	9.5	172	9.8	119	10.0	90	10.5	35	
Utilities expenditures	2.7	497	2.6	28	3.0	59	2.7	170	2.8	117	2.9	90	2.5	33	
Plant O&M without utilities	6.7	497	6.5	28	6.0	59	6.3	170	6.9	117	7.1	90	8.0	33	
Scholarships & fellowships	1.7	503	1.3	28	1.9	59	1.8	172	2.0	119	1.7	90	1.3	35	

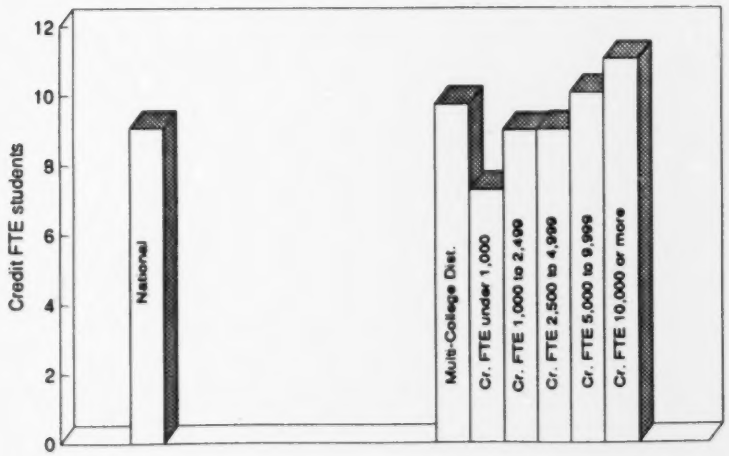
Instructional Expenditures as a Percentage of E&G Expenditures



Between 52 and 59 percent of expenditures at the median college in each grouping were for academic purposes. Although the largest proportion of that amount went to instruction, median colleges varied in the amount expended for credit instruction, expending 40 - 49 percent. In academic support, the median colleges in the smallest group (less than 1,000 students) and at the largest (10,000 or more) indicated that a higher proportion of their expenditures supported these activities than was true for other size groupings. Although median support expenditures were relatively similar across groupings, student services and institutional support tended to be highest in small colleges and multi-college districts whereas plant operation and maintenance tended to be the highest at larger colleges (more than 5,000 students).

	Credit FTE Students per FTE Staff														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Staff by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total staff	9	332	10	18	7	44	9	125	9	75	10	45	11	25	
Instruction															
Credit instruction faculty	20	337	20	20	16	44	20	125	19	75	21	49	22	24	
All other (nonfac; noncredit instruc)	88	332	122	18	33	43	92	125	81	74	140	48	134	24	
Public service	83	334	227	18	103	43	0	126	168	75	264	48	199	24	
Academic support															
Academic administration	305	334	333	18	172	43	303	127	329	75	388	47	568	24	
All other (faculty,nonfaculty)	133	332	175	17	98	43	147	126	146	75	121	47	119	24	
Student services															
Student services administration	434	332	323	17	214	43	467	126	480	75	561	47	639	24	
Counseling & career guidance	385	332	443	17	206	43	386	126	392	75	428	47	396	24	
All other	149	334	158	17	77	43	155	127	159	75	133	48	165	24	
Institutional support	67	335	68	18	49	43	63	127	77	75	83	48	76	24	
Plant Operation & Maintenance	96	338	116	19	84	43	95	127	110	75	98	50	112	24	

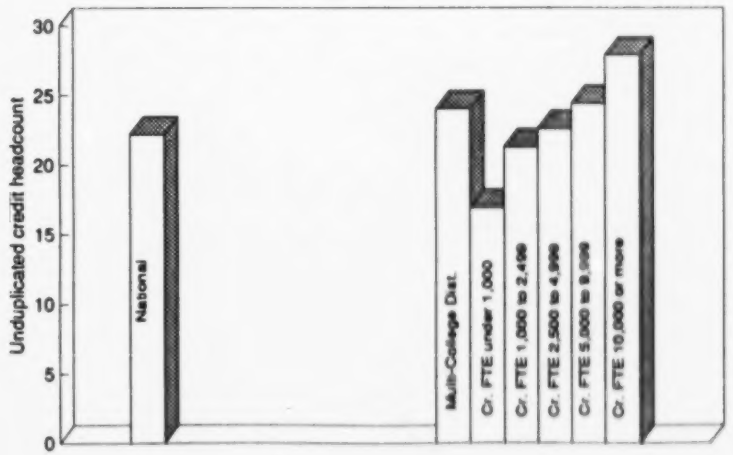
Credit FTE Students per FTE Staff



With the exception of single-college districts with less than 1,000 credit FTE students, there was remarkable congruity among median colleges in the number of staff employed relative to students. The distribution of staff among services performed differed considerably among size groupings. Both multi-college districts and single colleges with enrollments over 5,000 showed a median value for nonfaculty employees in instruction that was much higher than the median for smaller schools. For all other categories, the median number of students per staff varied widely among size groupings and type of district. The lowest ratio of students to staff was credit instruction faculty, followed by institutional support.

	Unduplicated Credit Student Headcount per FTE Staff														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Staff by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total staff	22	317	24	17	17	44	21	119	23	70	24	43	28	24	
Instruction															
Credit instruction faculty	48	323	47	19	38	44	46	119	50	70	55	47	59	24	
All other (nonfac; noncredit instruc)	220	318	208	17	74	43	255	119	172	69	267	46	347	24	
Public service	199	319	0	17	286	43	0	120	474	70	542	45	457	24	
Academic support															
Academic administration	784	320	535	17	354	43	720	121	1,012	70	980	45	1,347	24	
All other (faculty,nonfaculty)	319	318	412	16	207	43	336	120	339	70	281	45	319	24	
Student services															
Student services administration	1,037	318	711	16	593	43	1,122	120	1,307	70	1,128	45	1,317	24	
Counseling & career guidance	933	318	867	16	615	43	1,040	120	1,003	70	1,189	45	953	24	
All other	349	320	436	16	262	43	354	121	387	70	341	46	336	24	
Institutional support	170	321	183	17	111	43	157	121	177	70	209	46	190	24	
Plant Operation & Maintenance	248	323	315	18	217	43	225	121	247	70	259	47	279	24	

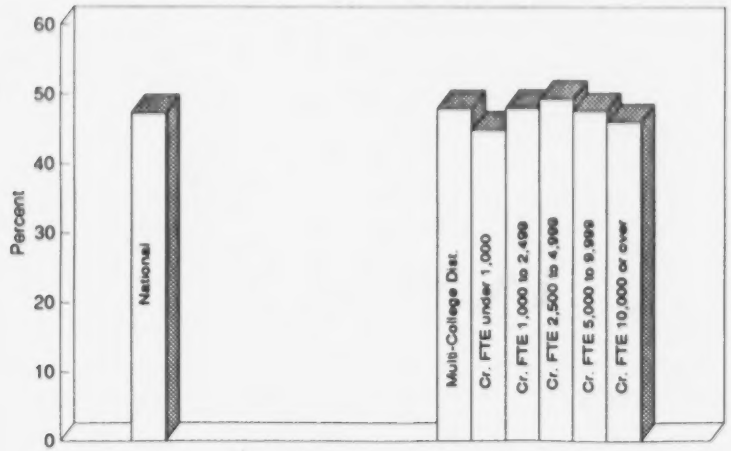
Unduplicated Credit Student Headcount per FTE Staff



Total students enrolled for credit (unduplicated headcount) was used to analyze the number of students per staff. The number of students per credit instruction faculty at the median college in each size grouping ranged from 38 to 59, while the number of students per counseling and career guidance staff at the median colleges ranged from 615 to 1,189.

FTE Staff as a Percentage of Total FTE Staff														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students									Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more	
Staff by Function	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total staff	100.0%	332	100.0%	18	100.0%	44	100.0%	125	100.0%	75	100.0%	45	100.0%	25	
Instruction															
Credit instruction faculty	47.3	329	47.9	18	44.9	44	48.0	124	49.3	74	47.6	45	46.0	24	
All other (nonfac; noncredit instruc)	6.2	326	7.0	17	2.2	43	5.5	124	7.5	73	6.2	45	6.5	24	
Public service	0.2	326	0.0	17	0.5	43	0.0	124	0.4	74	0.5	44	0.2	24	
Academic support															
Academic administration	2.8	328	3.2	18	3.8	43	2.7	125	2.4	74	2.5	44	1.7	24	
All other (faculty,nonfaculty)	5.0	326	5.5	17	4.6	43	4.8	124	4.7	74	6.8	44	4.7	24	
Student services															
Student services administration	1.9	326	4.1	17	3.3	43	1.8	124	1.7	74	1.5	44	1.3	24	
Counseling & career guidance	2.3	326	2.4	17	2.5	43	2.3	124	2.2	74	2.2	44	2.7	24	
All other	4.3	327	4.3	17	3.7	43	4.2	125	4.4	74	5.2	44	4.7	24	
Institutional support	12.9	328	12.3	18	14.4	43	13.3	125	12.0	74	12.4	44	13.1	24	
Plant Operation & Maintenance	8.9	329	8.2	18	8.2	43	8.8	125	9.1	74	9.3	45	9.8	24	

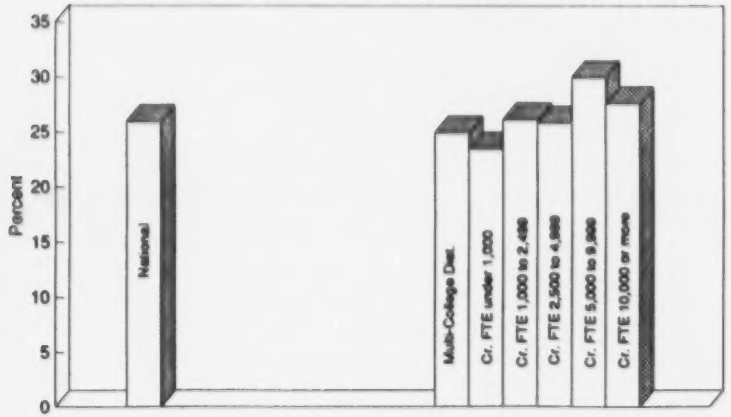
Instruction Faculty as a Percentage of Total FTE Staff



Credit instruction faculty represented between 45 and 49 percent of total staff at the median institutions, followed by institutional support (12 - 14 percent) and plant operation and maintenance (8 - 10 percent). The median small college (less than 1,000 credit FTE students) used a much smaller proportion (2 percent) of its nonfaculty in instruction than did the median college in other size groupings. Student services administration represented a much larger proportion of total staff at the median college for multi-college districts as well as the median college in the single-college districts with less than 1,000 students.

Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students									
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		Your College
Staff by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total staff	25.9%	326	24.9%	18	23.5%	44	26.1%	123	25.8%	72	29.9%	45	27.6%	24	
Instruction															
Credit instruction faculty	35.7	336	38.4	20	32.6	44	33.1	124	37.2	75	42.7	49	37.8	24	
All other (nonfac; noncredit instruc)	28.4	329	17.8	18	0.0	43	40.0	123	21.6	73	34.8	48	34.7	24	
Public service	0.0	329	0.0	18	0.0	43	0.0	125	0.0	72	0.0	47	0.0	24	
Academic support															
Academic administration	0.0	329	1.0	18	0.0	43	0.0	125	0.0	72	0.0	47	0.0	24	
All other (faculty,nonfaculty)	0.9	328	14.3	17	0.0	43	0.0	125	6.1	72	5.6	47	2.5	24	
Student services															
Student services administration	0.0	328	0.0	17	0.0	43	0.0	125	0.0	72	0.0	47	0.0	24	
Counseling & career guidance	0.0	328	3.7	17	0.0	43	0.0	125	0.0	72	0.0	47	9.7	24	
All other	0.0	328	6.4	17	0.0	43	0.0	125	3.3	72	0.0	47	1.9	24	
Institutional support	5.9	329	14.1	18	4.5	43	5.4	125	6.5	72	5.5	47	11.4	24	
Plant Operation & Maintenance	4.7	331	7.7	19	3.0	43	5.9	125	6.4	72	3.6	48	1.4	24	

Part-Time FTE Staff as a Percentage of Total FTE Staff



At the median colleges for the peer groupings, part-time staff represented 24 - 30 percent of total staff. The highest proportion of part-time staff was employed in credit instruction. The median colleges in all size groupings reported that between 33 and 43 percent of credit instruction faculty were part time. Other areas that used part-time employees to a limited extent were academic and institutional support and plant operation and maintenance.

Selected Ratios	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Credit faculty + counseling staff/ Academic+student serv admin+inst supp	2.5	331	2.4	17	1.9	43	2.5	125	3.0	75	2.6	47	2.5	24	
All other FTE staff/ Credit FTE faculty	1.1	328	1.1	18	1.2	44	1.1	123	1.0	74	1.1	45	1.2	24	
Unduplicated credit student headcount/ Total FTE staff	22.2	317	24.0	17	16.9	44	21.3	119	22.6	70	24.4	43	27.9	24	
Service area population/ Unduplicated credit student headcount	28.5	378	24.2	18	44.2	46	28.0	135	31.1	90	27.5	61	23.7	28	
Total appropriations/ Unduplicated credit student headcount	$1,322	409	$1,249	20	$1,658	53	$1,393	144	$1,239	95	$1,210	68	$1,151	29	
Building gross square feet/ Total credit FTE students	114	400	92	21	195	45	130	141	109	93	95	67	80	30	
Total scholarships and Pell grants/ Total credit FTE students	$493	503	$371	28	$695	59	$574	172	$489	119	$364	90	$271	35	

#1 The median college of the size groupings employed two to three FTE faculty and counseling staff for every one FTE academic and student services administrator and institutional support employee.

#2 Regardless of the size of peer grouping, the median college had one nonfaculty employee for every faculty member on staff.

#3 The median college in the selected size groupings employed one FTE staff member for every 17 - 28 students who enrolled for a credit course. Generally, the lower the enrollment of the median college, the fewer students per staff member.

#4 In colleges with fewer than 1,000 credit students, 1 out of 44 residents in the service area of the median college attended as a credit student. In colleges with 10,000 or more credit students, 1 out of 24 residents in the service area of the median college attended as a credit student. Thus, assuming students are drawn from the defined service area, there appears to be a relationship between size of institution and participation rate within the service area.

#5 The median college reported appropriations from all levels of government as approximately $1320 per student when comparing all students who enroll for a credit class (unduplicated student headcount). There is an inverse relationship between number of students enrolled at the median college and size of per-student appropriation.

#6 The median college had approximately 114 gross square feet (gsf) per credit FTE student. The gsf per student decreased for the median college as the size grouping of colleges increased.

#7 The median college for small colleges (less than 1,000 students) reported the highest value of scholarships and grants per credit FTE student of any median reported within the size groupings. The median value of scholarships and grants declined as institutional size increased.

More Selected Ratios	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total E&G salaries and wages / Total E&G expenditures	57.2%	495	59.6%	27	55.5%	59	56.4%	168	56.3%	118	59.0%	89	61.2%	34	
Utilities expenditures / Building gross square feet	$1.23	395	$1.23	21	$1.09	45	$1.05	139	$1.34	95	$1.43	67	$1.52	28	
Plant O&M without utilities / Building gross square feet	$3.00	395	$3.77	21	$2.26	45	$2.60	139	$3.20	95	$3.41	67	$4.20	28	
Plant O&M without utilities / Building replacement value (estimated)	$0.04	418	$0.05	25	$0.03	51	$0.04	150	$0.04	93	$0.04	74	$0.06	25	
Liquidity:Unrest. CF cash + investments/ Unrestricted CF liabilities	1.70	329	1.30	17	1.46	31	1.86	121	1.61	76	1.58	57	1.95	27	
Plant debt:Plant fund assets (val at cost)/ Plant fund liabilities	6.21	323	3.50	19	6.21	33	5.75	118	6.08	76	12.79	54	6.56	23	
Mand transf for debt + CF int payments/ Unrestricted CF revenues	0.00	270	0.00	18	0.00	29	0.00	98	0.01	60	0.00	44	0.00	21	

#1 The median colleges in all size groupings reported that 56 - 61 percent of E&G expenditures were paid in salaries and wages (exclusive of benefits).

#2 At the median college, utilities ranged from $1.05 to $1.52 per gross square foot (gsf), with the cost per gsf tending to rise in direct relationship to the size of the enrollment.

#3 Expenditures for plant operation and maintenance (exclusive of utilities) ranged from a low of $2.26 per gsf at the median college with less than 1,000 students to a high of $4.20 per gsf at the median college with 10,000 or more students. The expenditures for multi-college districts was similar to that of larger colleges (more than 5,000 credit FTE students): $3.77 per gsf.

#4 The median college had plant operation and maintenance expenditures (excluding utilities) that were $0.04 of the building replacement value.The median colleges in all groupings had expenditures that ranged from $0.03 to $0.06 of replacement value of buildings.

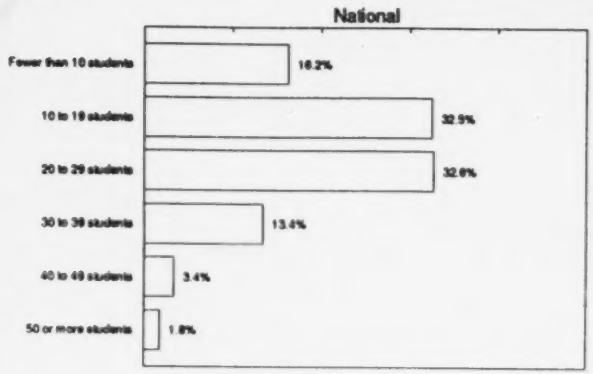
#5 The median college had $1.70 in liquid investments for every $1 of current liabilities. The median multi-college district reported the lowest liquidity of $1.30, while the median college with 10,000 or more students had a liquidity of $1.95 for every $1 of current liabilities.

#6 The least amount of debt incurred for the accumulation of plant assets was for colleges with 5,000 - 9,999 students (12.79). Multi-college districts were the most highly leveraged (3.50).

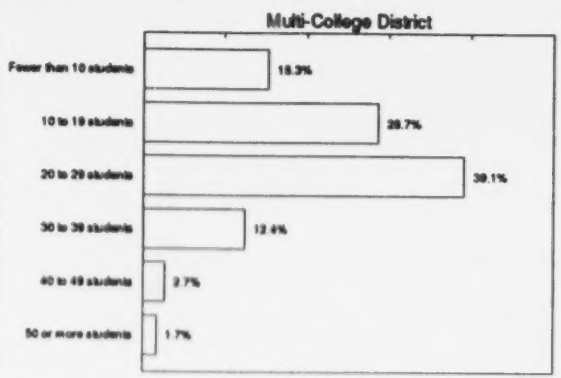
#7 Median colleges in all peer groupings indicated that they incurred no debt service from unrestricted current fund revenues.

Credit Classes Distributed by Class Size (mean)

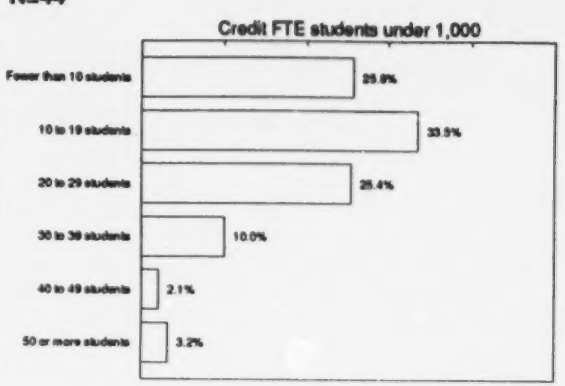
N=318



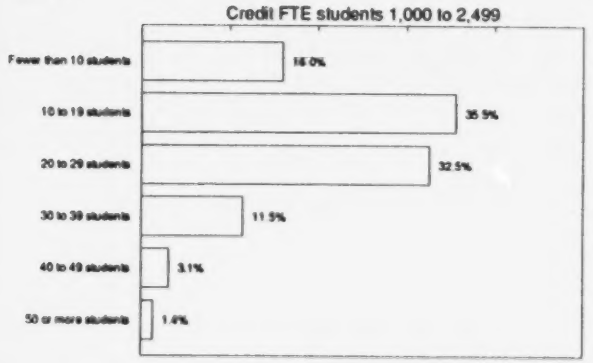
N=14



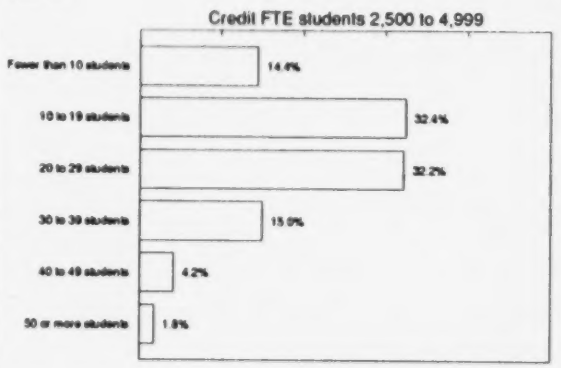
N=44



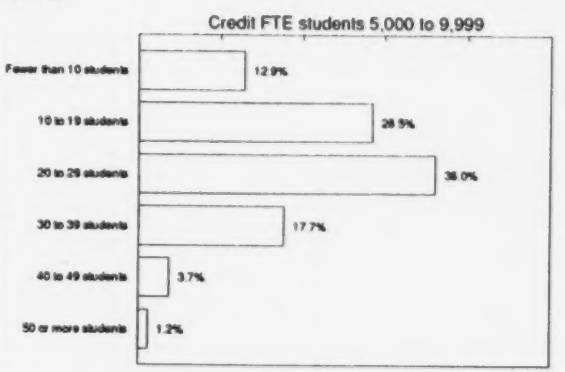
N=108



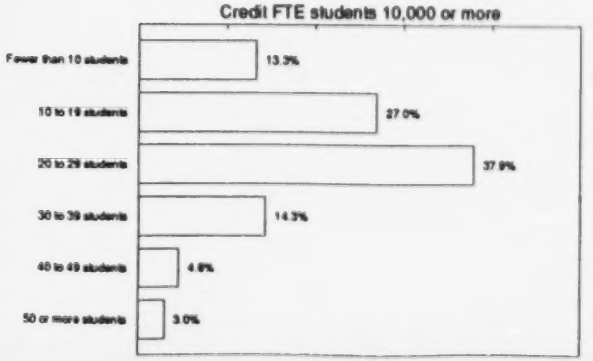
N=81



N=49



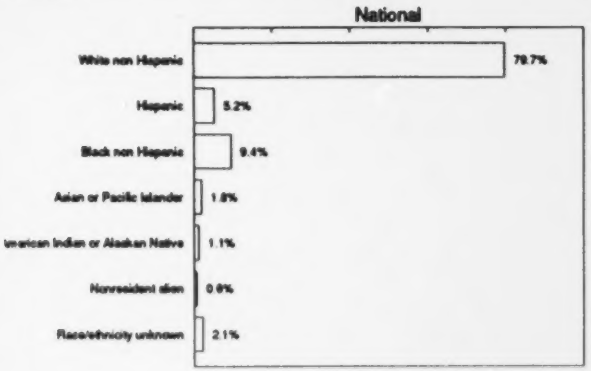
N=22



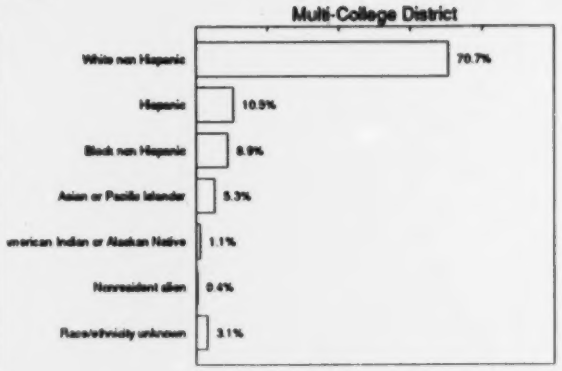
The proportion of classes enrolling fewer than 10 students tended to decrease as the size grouping increased. In districts of all sizes, the most prevalent class sizes were those with 10 - 29 students. The smallest schools (less than 1,000 students) and the largest (10,000 or more) reported a larger proportion of classes with 50 or more students than other peer groupings.

Student Racial/Ethnic Status (mean)

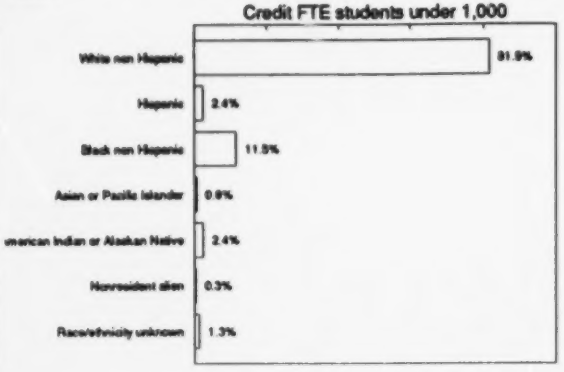
N=415



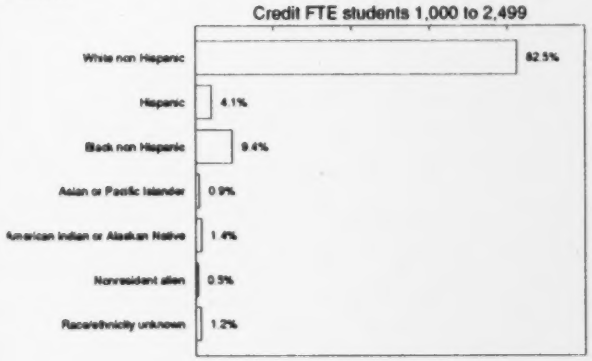
N=21



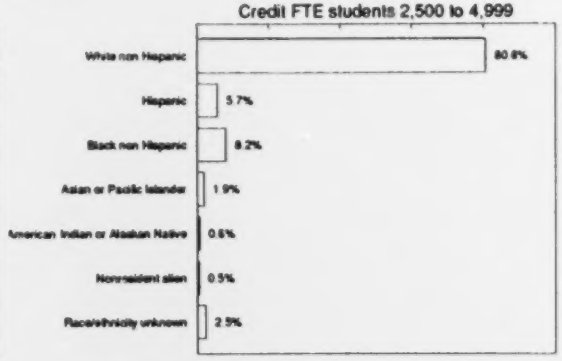
N=51



N=147



N=100



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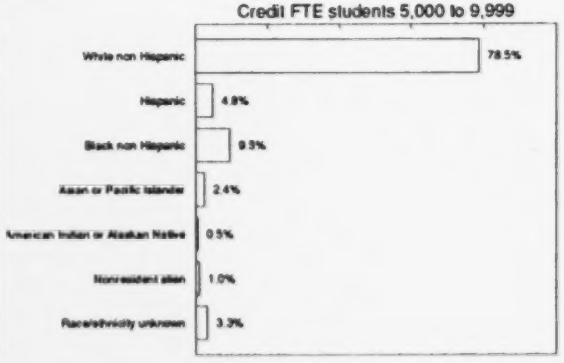
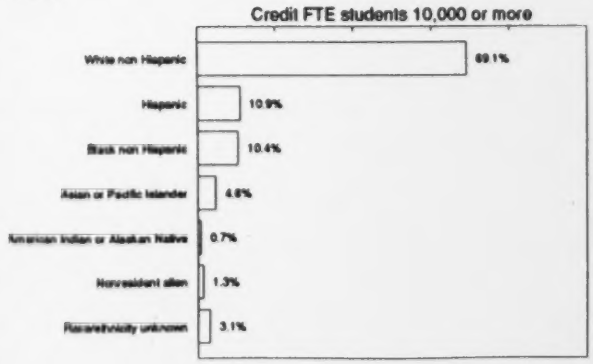


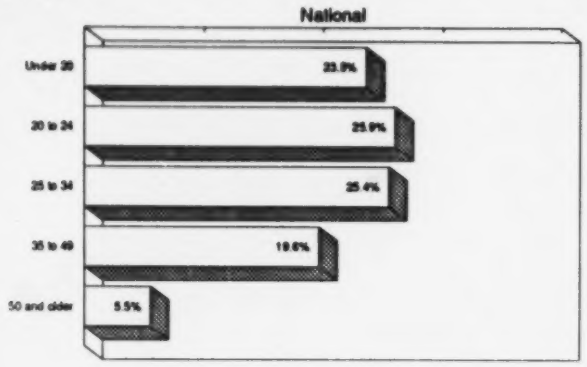
N=30



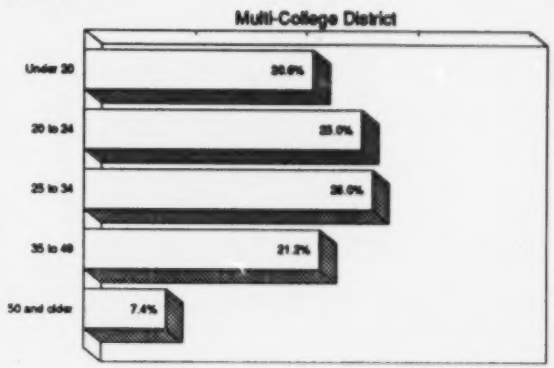
As with higher education in general, white non-Hispanic enrollments dominated at community colleges. Only large colleges (10,000 students or more) and multi-college districts reflected a more culturally diverse student body, particularly with regard to Hispanics and Asians.

Age of Students (mean)

N=384



N=20



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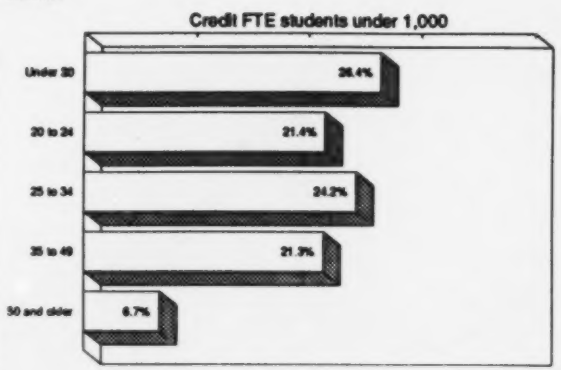

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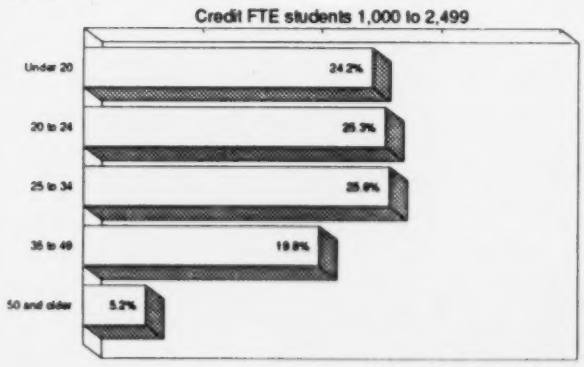

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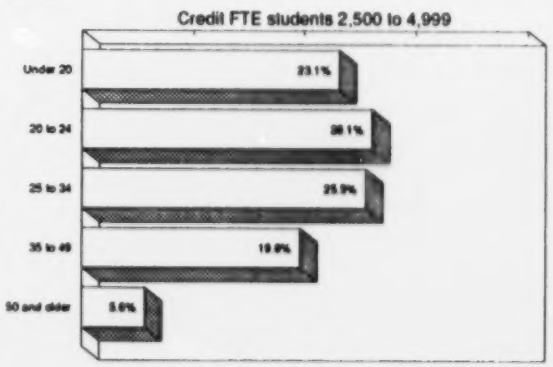

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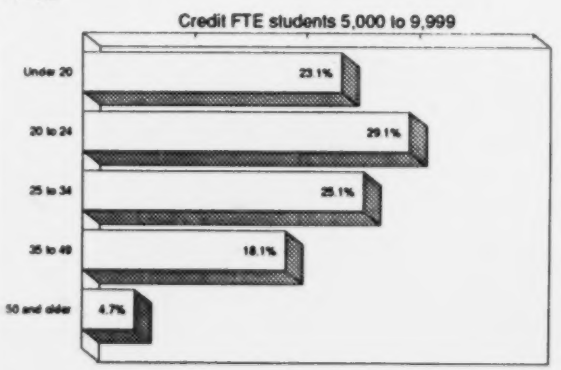
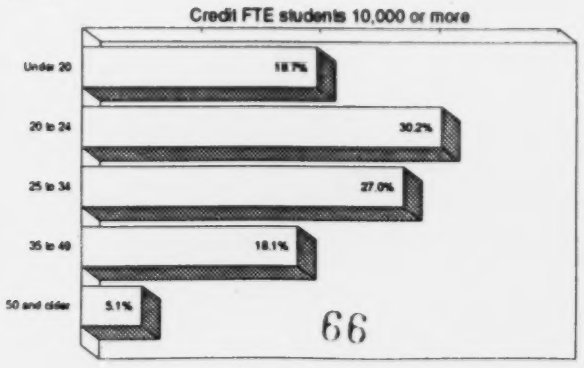


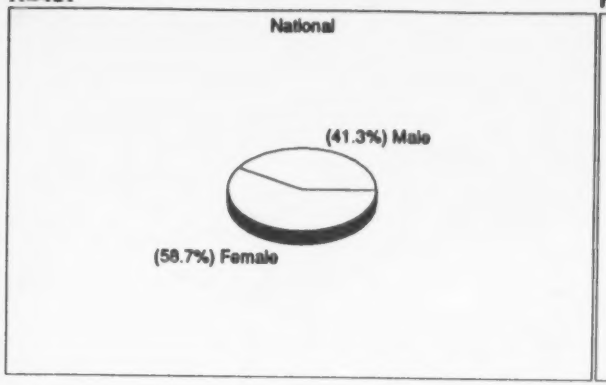
N=29



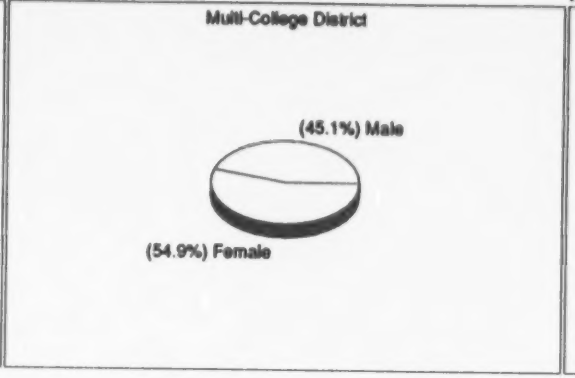
The age distribution of students was similar for all size groups and reflected a broad distribution of students across all ages under 50. Larger colleges (10,000 students or more) and multi-college districts had a smaller proportion of students enrolled who were under 20 than did the other size groupings. In addition, the larger single-college districts (5,000 students or more) tended to enroll a greater number of students in the 20 to 24 age category than other size groupings.

Student Gender (mean)

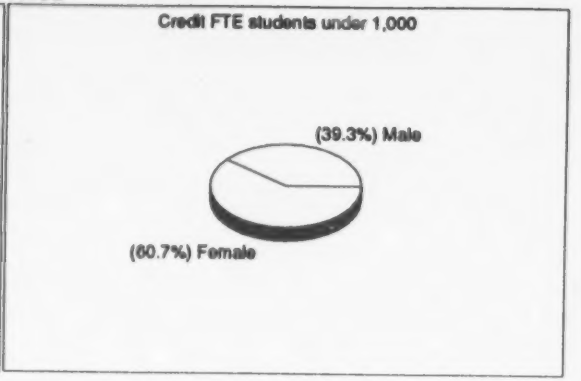
N=407



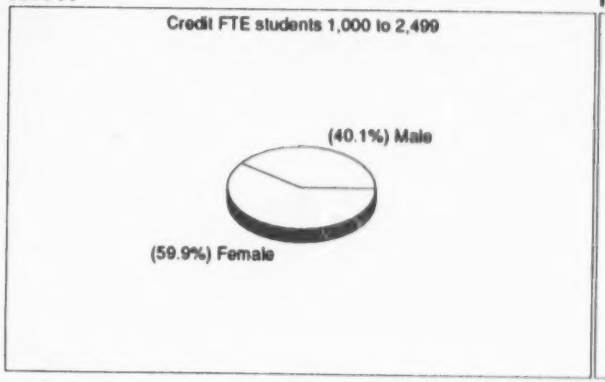
N=20



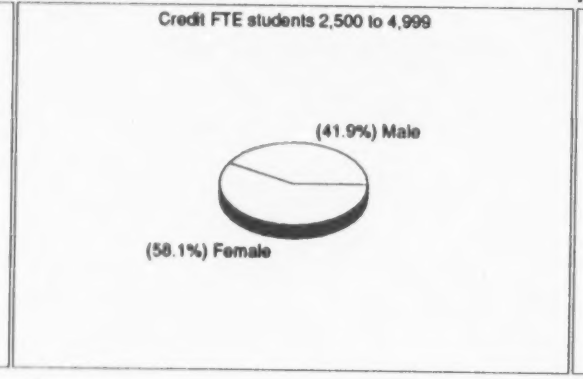
N=52



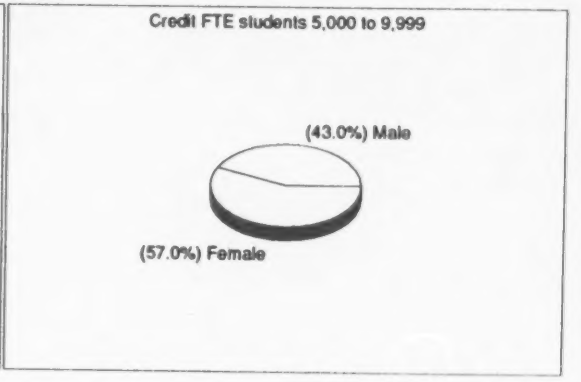
N=141



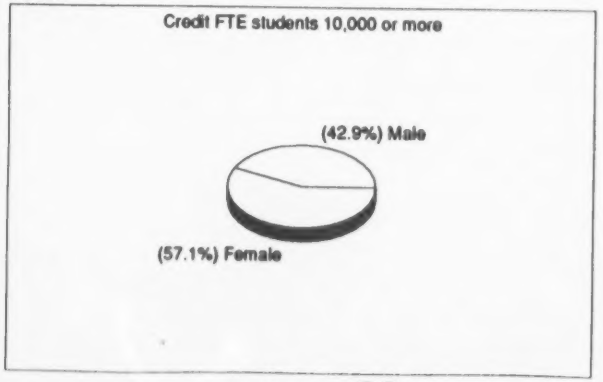
N=100



N=64



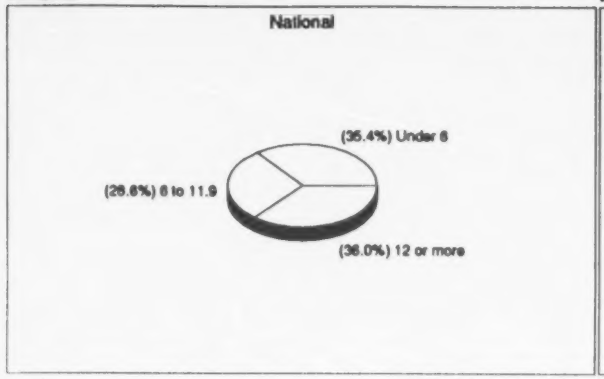
N=30



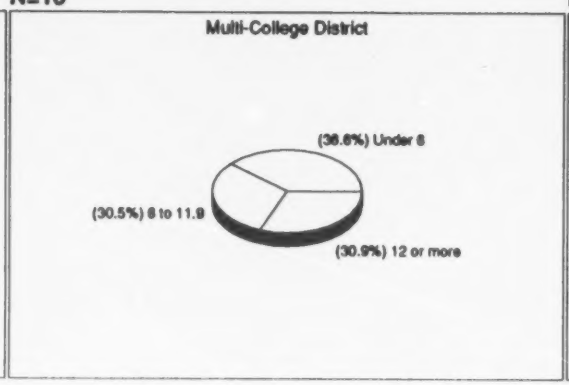
Women continued to attend college at a much higher rate than men in all groups, representing almost 60 percent of the total student body. The disparity between the sexes was less pronounced for multi-college districts (55 percent female, 45 percent male).

Credit Units Enrolled (mean)

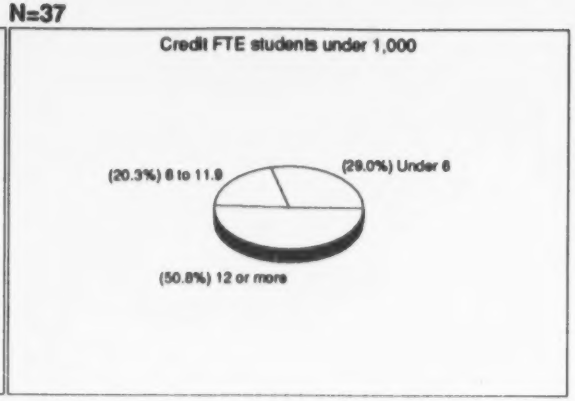
N=312



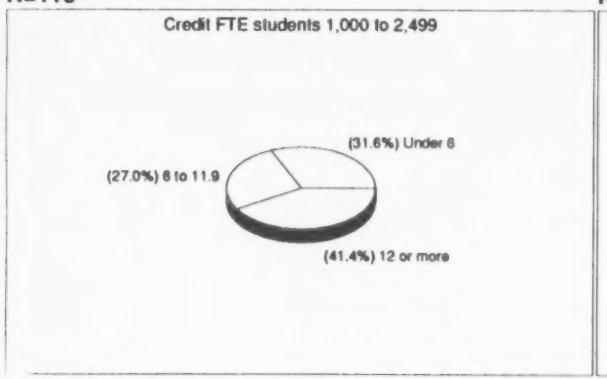
N=16



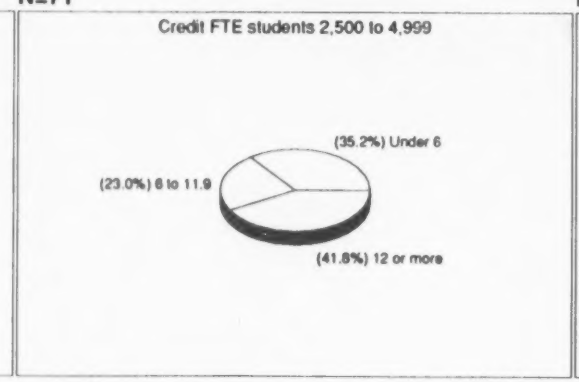
N=37



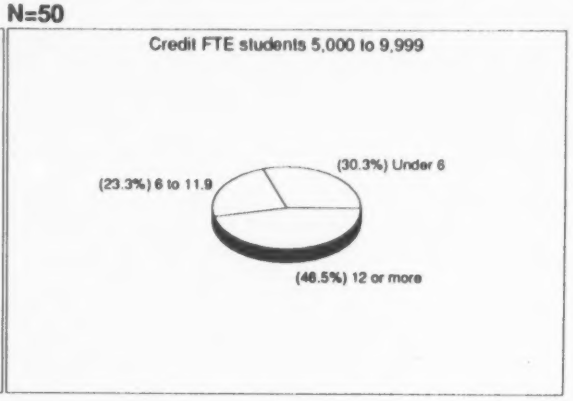
N=110



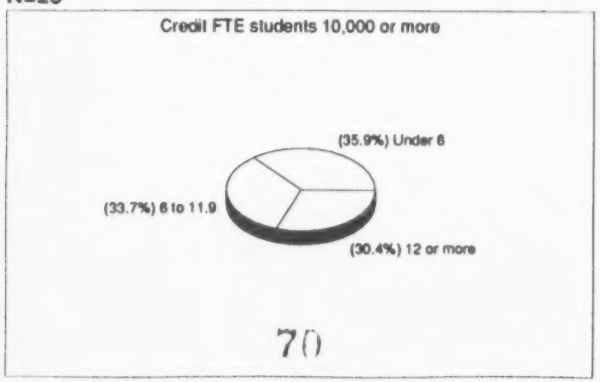
N=71



N=50



N=28



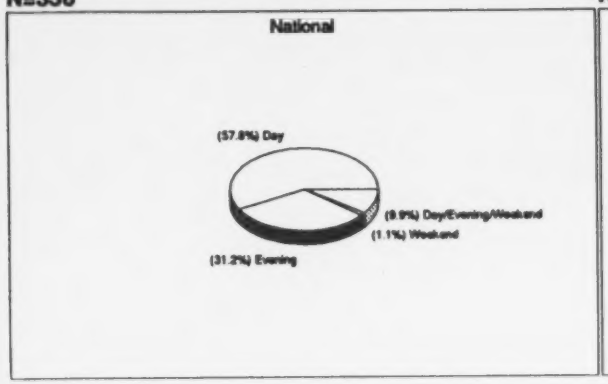
70

Each peer grouping reported different unit enrollment per student. On a national level the proportion of students enrolled for less than six units and the proportion enrolled on a full-time basis was almost evenly divided; at small colleges (less than 1,000 students), however, more than 50 percent of all students were enrolled full time. Conversely, the largest colleges (10,000 or more) and multi-college districts reported enrollment almost evenly divided among all three categories.

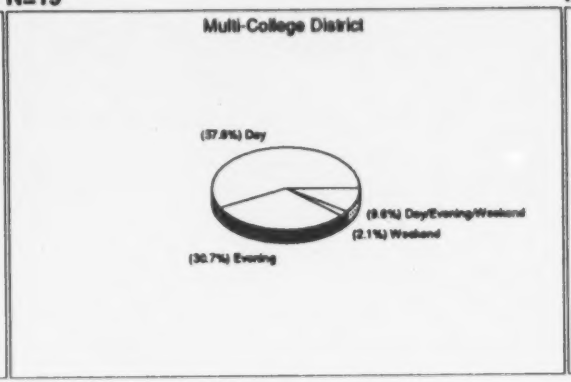
71

Hours Attended (mean)

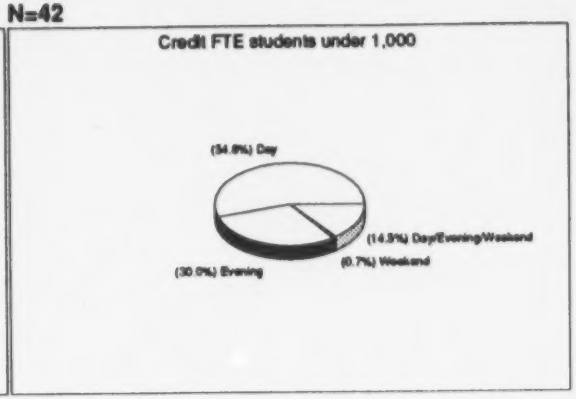
N=338



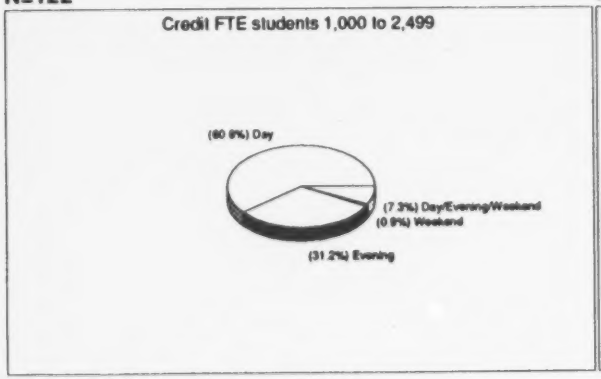
N=19



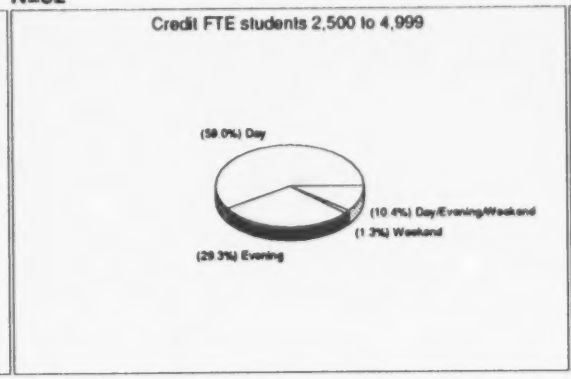
N=42



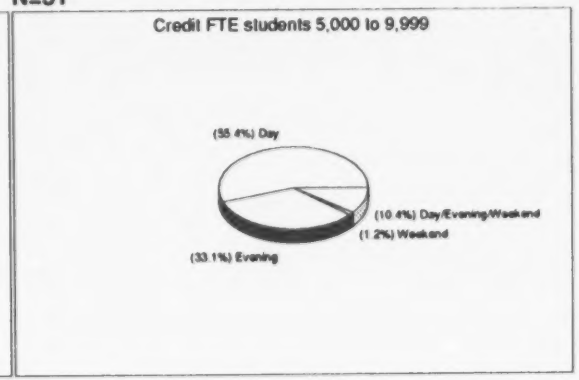
N=122



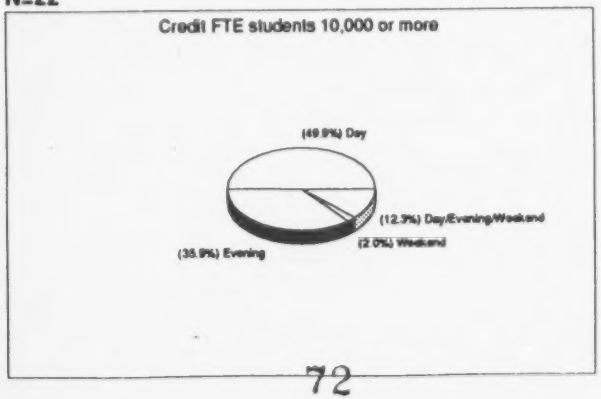
N=82



N=51



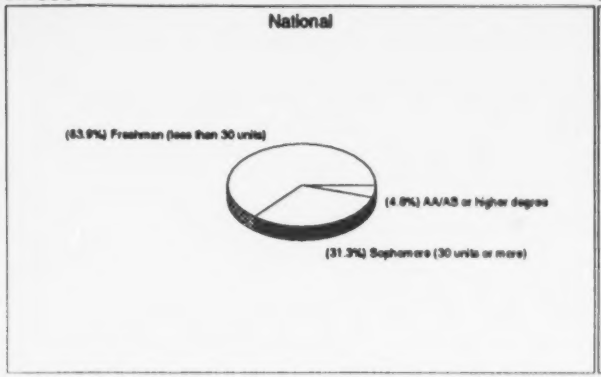
N=22



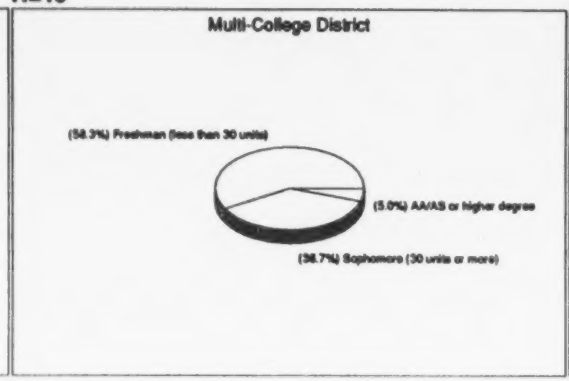
In general, the majority of community college students were enrolled in day classes, but a significant proportion (over 40 percent) in all peer groupings took evening courses or a combination program.

Class Level (mean)

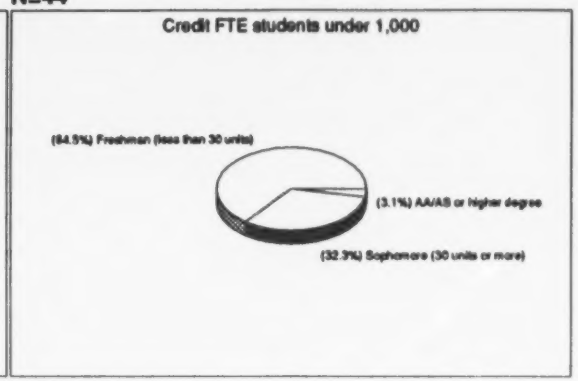
N=358



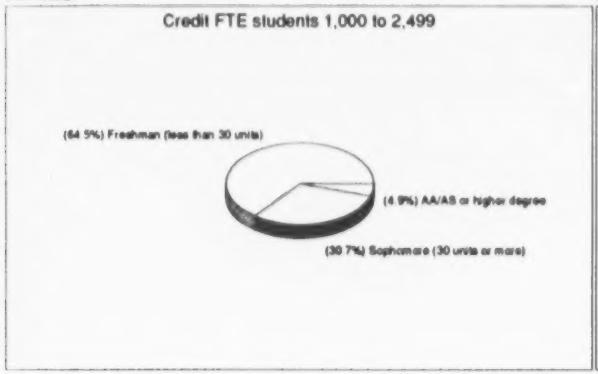
N=19



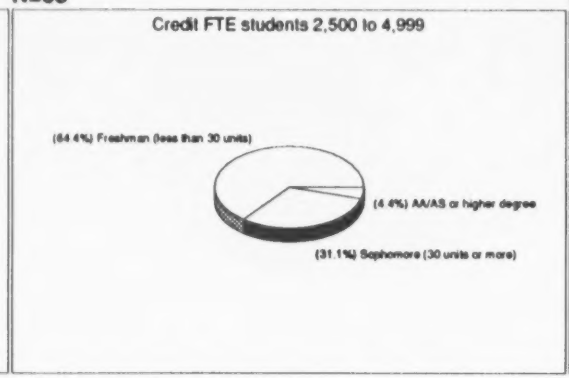
N=44



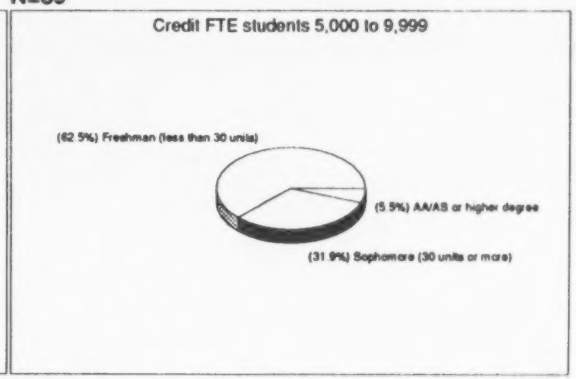
N=125



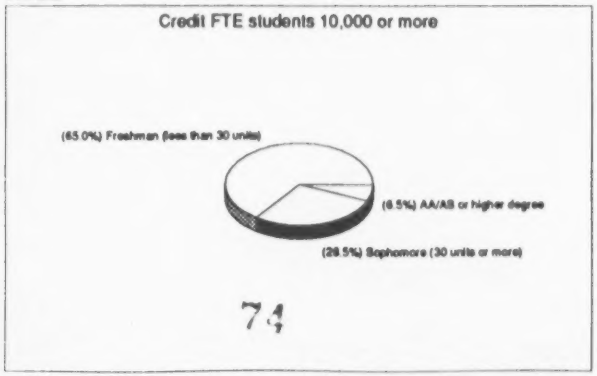
N=83



N=59



N=28



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Assuming that community college enrollment was approximately evenly split between first- and second-year students, the implication is that only 50 percent of freshmen achieved sophomore status in most of the colleges. Multi-college districts were a notable exception: the ratio of freshmen to sophomores was much smaller. Given that larger numbers of students enter for short-term training and other specific, nontransfer and nondegree goals, an alternative explanation could be that many of those students never intended to achieve sophomore status. The latter explanation is more in line with the high proportion of students having AA/AS or higher degrees at colleges enrolling 10,000 or more credit FTE students.

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APPENDIX A
METHODOLOGY

Beginning in October 1978, staff members of NACUBO, AACJC, and the American Council on Education (ACE) met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project NCES agreed to provide computational support, a liaison, and copies of the Higher Education General Information Surveys (HEGIS) finance survey from colleges as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role in the project. Two members of the task force from the first year, Maurice P. Arth and W.L. Prather, provided continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

Future years of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. NACUBO's Two-Year Colleges Committee continued to provide project continuity and special support.

The project uses unedited Integrated Postsecondary Education Data System (IPEDS, formerly HEGIS) finance data. Each participating college was asked to complete the IPEDS finance survey carefully, due to NCES by November 15, 1991.

In addition to IPEDS finance data, a separate survey of 785 public colleges was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities
2. Utilities expenditures
3. Student aid disbursements
4. Building space
5. Service area population
6. Unduplicated student headcounts
7. Staffing levels by function
8. Course enrollment distributions
9. Expenditures for salaries and wages

Nine of the previous years' studies incorporated information on computer-related expenditures (not included in this year's version). Gratitude is owed to Maurice P. Arth for his two previous studies of computer-related expenditures for community colleges.

Five hundred and three colleges provided usable responses; their data are utilized in this report. Appendices contain a sample questionnaire as well as a listing of all participating colleges.

The NACUBO Two-Year Colleges Committee approved the substance and format of the comparative data study report. This year's report reflects the project assessment that occurred in 1991. A task force was formed to assess the study and to consider its restructuring to improve its utility. This group comprised business officers, an accrediting agency official, a state agency administrator, a representative from private industry, a former community college president,

and higher education finance consultants. Through the guidance of these people, several surveys were conducted and analyzed. This report is one result of that process, which included input from more than 300 business officers and representatives of state agencies. Examined were what kinds of information community college business officers find useful, how to best present such information, and how to define terms in constructing this information.

The information in this report of important financial characteristics is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by NCES, and a supplemental survey conducted by NACUBO. Analysis was performed by NACUBO, Laura Faulk Willson, and K. Scott Hughes.

The first year of the study established peer groupings based on headcount enrollment. In the following years, these categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of an under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Based on task force recommendations, the peer groups were redefined and the following groups were established for this report:

National
Multi-college districts
Single-college district with credit FTE enrollment
- o less than 1,000
- o from 1,000 through 2,499
- o from 2,500 through 4,999
- o from 5,000 through 9,999
- o 10,000 or more

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus colleges--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single colleges or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

Colleges unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the college was not included for the calculation of that particular median.

According to the AACJC directory, there are 785 single- or multi-college districts of public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from January through May 1992. Analysis was conducted during June and July 1992. All financial statistics are for FY 1990-91; enrollments are annual figures.

Colleges participating in the study were sent a copy of their survey data as well as the statistics generated from the data. Colleges were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual colleges have been thoroughly reviewed, resulting in a reliable final report.

APPENDIX B

FY 1990-91 COMPARATIVE FINANCIAL STATISTICS
For Public Community and Junior Colleges

National Association of College and University Business Officers (NACUBO)
American Association of Community and Junior Colleges (AACJC)
Association of Community College Trustees (ACCT)

Instructions: This is the redesigned comparative financial data survey form for fiscal year 1990-91. Data should be drawn from the same records used to prepare the IPEDS Finance Survey for 1990-91.
To be included in the study, it is essential that the following be provided:

- o Enrollment figures (question 2 on this survey)
- o Copy of the FY 1990-91 IPEDS Finance Survey (pages 1-9)

Following the essential data specified above, supply other data only where readily available; a partially completed form is useful.
Other data are drawn from the IPEDS Institutional Characteristics Survey (IC-2) 1990 and the Fall Enrollment Survey (EF-2) 1990. For questions relating to enrollment, use figures as of your institution's official reporting date for the designated reporting period.
For definitions of functional categories of expenditure, in particular for categorization of staff, see *Financial Accounting and Reporting Manual for Higher Education (FARM)*, ¶332-338.

Please return this survey AND a copy of the FY 1991 IPEDS Finance Survey by March 6, 1992, to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036-1178. Questions may be directed to Bradley Meeker at 202-861-2535.

Institution: _____
City _____ State _____ Zip_____
Phone:_____ FAX:_____
Person completing questionnaire:
_____ _____
(Name) (Title)

1. Please indicate whether your institution is a single-college district or a multi-college district:
   - ☐ Single college (a community/junior college district organized as a single college with one or more campus and/or satellite locations)
   - ☐ Multi-college district (a community/junior college district organized as two or more separate colleges, each of which may have one or more campuses and/or satellite locations)

2. What is your institution's annual credit and noncredit FTE enrollment? The figures provided should be representative of your institution; they will be used to calculate revenues and expenditures per student. If the divisors noted below are not appropriate for your institution, please use whatever formulae result in figures that accurately approximate your institution's enrollment.

   _____ Total annual credit FTE enrollment (IPEDS Institutional Characteristics Survey 1990, line F-2a(602) — annual credit hours — divided by 30 if your institution is on a semester basis; divided by 45 if your institution is on a quarter basis)
   +_____ Total annual noncredit FTE enrollment (noncredit course hours divided by 60)

   =_____ Total credit and noncredit FTE enrollment

3. _____ Unduplicated student headcount for credit students (IPEDS Institutional Characteristics Survey 1990, line F-3)
   _____ Unduplicated student headcount for noncredit students (estimate)

4. ____% The instructional expenditures category (FY1991 IPEDS Finance Survey, line B-1, col. 3) includes expenditures for all activities that are part of an institution's instructional program. Expenditures for credit and noncredit courses; academic, occupational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included (see *FARM*, ¶332). Estimate what percentage of instructional expenditures (IPEDS Finance Survey, line B-1, col. 3) was used for credit teaching. (Include only faculty salaries if that is the only figure available.)

5. ____% Estimate the percentage of tuition and fees (FY 1991 IPEDS Finance Survey, line A-1, col. 3) that was received as payment for credit instruction.

6. _____ What is the total gross area of campus buildings (for all campuses) in square feet?

7. _____ Estimate the population of the service area that your institution serves. Service area population is the population included in the area the district is mandated to serve (i.e., as designated by ZIP codes, county boundaries, political boundaries).

8. What percentage of your credit course sections enrolled:
   - ____% Fewer than 10 students
   - ____ 10 to 19 students
   - ____ 20 to 29 students
   - ____ 30 to 39 students
   - ____ 40 to 49 students
   - ____ 50 or more students
   - 100% Total

9. Indicate the percentage of students that fall into the following racial/ethnic categories. (Refer to IPEDS Fall Enrollment Survey [EF-2] 1990, Part A for definitions of categories.)
   - ____% White non-Hispanic
   - ____ Hispanic
   - ____ Black non-Hispanic
   - ____ Asian or Pacific Islander
   - ____ American Indian or Alaskan Native
   - ____ Nonresident alien
   - ____ Race/ethnicity unknown
   - 100% Total

10. Indicate the percentage of students that fall into the following gender categories. (Refer to IPEDS Fall Enrollment Survey [EF-2] 1990, Part A or B.)
    - ____% Male
    - ____ Female
    - 100% Total

11. Indicate the percentage of students that fall into the following age categories. (Refer to IPEDS Fall Enrollment Survey [EF-2] 1990, Part B.)
    - ____% Under 20 years of age
    - ____ 20 to 24
    - ____ 25 to 34
    - ____ 35 to 49
    - ____ 50 and older
    - 100% Total

12. Indicate the number of credit students that enrolled for the following categories as of the official fall reporting date (the date in the fall on which an institution must report fall enrollment data to either the state, its board of trustees, or some other external governing board, e.g., census date, 10th day, mid-term as assigned by state).
    - _____ Under 6 credit units
    - _____ 6 to 11.9 credit units
    - _____ 12 or more credit units
    - _____ Total credit students

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13. Estimate the percentage of credit students that attended classes during the following time periods:
    ____% Day (students enrolled only in classes whose published starting time is classified as day time, as defined by your institution)
    ____ Evening (students enrolled only in classes whose published starting time is classified as evening, as defined by your institution)
    ____ Weekend (students enrolled only in classes that occur over the weekend, as defined by your institution)
    ____ Day/Evening/Weekend (students enrolled in a combination of day, evening, and weekend classes)
    100% Total

14. Estimate the percentage of students who fall in the following categories of class level:
    ____% Freshman (less than 30 units)
    ____ Sophomore (30 units or more)
    ____ AA/AS or higher degree
    100% Total

15. ____% Estimate what percentage, if any, of total full-time-equivalent (FTE) students (credit and noncredit) are enrolled in professional/occupational/technical programs or courses.

16. How many full-time-equivalent personnel were employed in the following educational and general functional categories? If significant services were performed by contract, enter the estimated full-time equivalent. Include regular, temporary, and part-time staff. Exclude student assistants, both regular and work-study. (See *Financial Accounting and Reporting Manual for Higher Education* citations [¶332-338] for definitions of categories.)

Functional Category	# of Full-Time Personnel	# of Part-Time Personnel (FTE)	Total # of Full-Time Equivalent Personnel
Instruction (¶332)			
Credit instruction faculty			
All other (nonfaculty; noncredit instruction faculty)			
Public service (¶334)			
Academic support (¶335)			
Academic administration (¶335.6)			
All other (faculty, nonfaculty)			
Student services (¶336)			
Student services administration (¶336.1)			
Counseling and career guidance (¶336.3)			
All other			
Institutional support (¶337)			
Plant operation and maintenance (¶338)			
TOTAL			

Topical questions: Please note that the questions asked here may remain the same over a period of several years or may change or be replaced with other questions on next year's survey.

17. ____ What number of credit hours constitute a normal full-time load on an annual basis (including summer) for a student at your institution?

18. What is the divisor your institution uses to calculate full-time equivalency for:

Purpose	Credit Students	Noncredit Students
Funding		
Comparison/productivity		
Other		

19. Is your institution on a quarter or a semester basis?

    ☐ Quarter ☐ Semester

20. ____% What do you anticipate your state legislature approving as a percent increase (decrease) in state support for fiscal year 1993?

21. Does your institution receive any state or local appropriations for noncredit students?

    ☐ Yes ☐ No

22. $_____ What was the market value of your institution's endowment at the end of fiscal year 1991? **Include** endowment assets held by a related entity, such as a separate foundation or corporation. **Include** true endowment, term endowment, and funds functioning as endowment (quasi-endowment). **Exclude** life income funds, annuity funds, working capital, or other kinds of funds.

The following ratios have been excerpted from NACUBO's *Financial Self-Assessment: A Workbook for Colleges and Universities*:

23. Liquidity of current fund balance [(a ÷ b)/c]
    a. $_____ Cash in unrestricted current fund
    b. $_____ Investments in unrestricted current fund
    c. $_____ Current liabilities in unrestricted current fund

24. Plant debt ratio (a/b)
    a. $_____ Plant fund assets (valued at cost)
    b. $_____ Plant fund liabilities

25. Debt service ratio [(a+b) divided by unrestricted current fund revenues]
    a. $_____ Mandatory transfers for debt service
    b. $_____ Interest payments listed as current fund expenditures

APPENDIX C
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Single-college district with credit FTE enrollment less than 1,000
Group 2: Single-college district with credit FTE enrollment from 1,000 through 2,499
Group 3: Single-college district with credit FTE enrollment from 2,500 through 4,999
Group 4: Single-college district with credit FTE enrollment from 5,000 through 9,999
Group 5: Single-college district with credit FTE enrollment of 10,000 or more
Group 6: Multi-college district

ALABAMA

Alabama Aviation & Technical College (1)
Bishop State Community College (2)
Central Alabama Community College (2)
Chattahoochee Valley State Community College (2)
Douglas MacArthur State Technical College (1)
Enterprise State Junior College (2)
Gadsden State Community College (4)
John C. Calhoun State Community College (4)
Lawson State Community College (2)
Shelton State Community College (3)
Southern Union State Junior College (3)
Southwest State Technical College (2)
Wallace State Community College at Hanceville (3)
Wallace State Community College at Selma (2)

ARIZONA

Arizona Western College (2)
Central Arizona College (3)
Cochise College (3)
Eastern Arizona College (2)
Maricopa County Community College (6)
Mohave Community College (2)
Northland Pioneer College (2)

ARKANSAS

Mississippi County Community College (2)
North Arkansas Community College (2)
Westark Community College (3)

CALIFORNIA

Antelope Valley College (4)
Barstow College (2)
Butte College (4)
Cabrillo College (4)
Cerritos College (5)
Citrus Community College (4)
City College of San Francisco (5)
College of the Desert (4)
College of the Sequoias (3)
Contra Costa Community College (6)
Cuesta Community College (4)
El Camino College (5)
Foothill-DeAnza Community College (6)
Gavilan College (3)
Glendale Community College (4)
Grossmont-Cuyamaca Community College (6)
Hartnell College (4)
Imperial Valley College (3)
Lake Tahoe Community College (2)
Lassen College (3)
Long Beach Community College (5)
Los Angeles Community College (6)
Los Rios Community College (6)
Merced Community College District (4)
Monterey Peninsula College (4)
Mount San Jacinto College (3)
Mt. San Antonio Community College (5)
Napa Valley Community College (3)
Ohlone College (4)
Palomar Community College (5)
Rio Hondo College (4)

CALIFORNIA (Cont.)

Riverside Community College (5)
Saddleback College (6)
San Bernardino Community College (6)
San Joaquin Delta Community College (5)
San Mateo Community College (6)
Santa Monica Community College (5)
Sierra College (4)
Solano County Community College (4)
Sonoma County Junior College (5)
State Center Community College (6)
Taft College (1)
Victor Valley College (3)
Yosemite Community College (6)
Yuba Community College (4)

COLORADO

Aims Community College (3)
Arapahoe Community College (3)
Colorado Northwestern Community College (1)
Community College of Aurora (2)
Community College of Denver (3)
Front Range Community College (4)
Lamar Community College (1)
Morgan Community College (1)
Northeastern Junior College (2)
Otero Junior College (1)
Red Rocks Community College (3)

CONNECTICUT

Asnuntuck Community College (1)
Greater Hartford Community College (1)
Hartford State Technical College (1)
Manchester Community College (3)
Mattatuck Community College (2)
Middlesex Community College (2)
Mohegan Community College (2)
Northwestern Connecticut Community College (1)
Quinebaug Valley Community College (1)
South Central Community College (2)

FLORIDA

Brevard Community College (4)
Broward Community College (5)
Central Florida Community College (3)
Chipola Junior College (2)
Daytona Beach Community College (4)
Edison Community College (4)
Florida Community College At Jacksonville (5)
Florida Keys Community College (1)
Hillsborough Community College (4)
Indian River Community College (3)
Manatee Community College (4)
Miami-Dade Community College (5)
North Florida Junior College (1)
Palm Beach Community College (4)
Pasco-Hernando Community College (3)
Pensacola Junior College (4)
Santa Fe Community College (4)
Seminole Community College (3)
South Florida Community College (2)
Tallahassee Community College (4)
Valencia Community College (5)

GEORGIA

Atlanta Metropolitan College (2)
Bainbridge College (1)
Brunswick College (2)
Dalton College (2)

GEORGIA (Cont.)

Darton College (2)
DeKalb College (4)
DeKalb Technical Institute (2)
East Georgia College (1)
Floyd College (2)
Gainesville College (2)
Gwinnett Technical Institute (2)
Macon College (3)
Middle Georgia College (2)
South Georgia College (1)
Waycross College (1)

ILLINOIS

Belleville Area College (4)
Black Hawk College (4)
City Colleges of Chicago (6)
College of DuPage (5)
College of Lake County (4)
Danville Area Community College (2)
Elgin Community College (3)
Illinois Central College (4)
Illinois Eastern Community Colleges (6)
Illinois Valley Community College (3)
John A. Logan Community College (3)
John Wood Community College (2)
Joliet Junior College (4)
Kankakee Community College (2)
Kishwaukee College (2)
Lake Land College (3)
Lewis and Clark Community College (3)
Moraine Valley Community College (4)
Morton College (2)
Parkland College (4)
Prairie State College (3)
Richland Community College (2)
Rock Valley College (3)
Sauk Valley Community College (2)
Shawnee Community College (2)
Spoon River College (2)
Triton College (5)
Waubonsee Community College (4)

INDIANA

Indiana Vocational Technical College (5)
Vincennes University (4)

IOWA

Des Moines Area Community College (4)
Eastern Iowa Community College (6)
Hawkeye Institute of Technology (2)
Indian Hills Community College (4)
Iowa Central Community College (2)
Iowa Lakes Community College (3)
Iowa Valley Community College (6)
Iowa Western Community College (3)
Northeast Iowa Community College (2)
Northwest Iowa Technical College (2)
Southeastern Community College (2)

KANSAS

Allen County Community College (1)
Barton County Community College (2)
Cloud County Community College (2)
Cowley County Community College (2)
Hutchinson Community College (2)
Independence Community College (1)
Johnson County Community College (4)
Pratt Community College/Area Vocational School (1)

KENTUCKY

University of Kentucky Community College System (6)

LOUISIANA

Delgado Community College (4)

MAINE

Eastern Maine Technical College (1)
Kennebec Valley Technical College (1)

MARYLAND

Allegany Community College (2)
Anne Arundel Community College (4)
Catonsville Community College (4)
Cecil Community College (1)
Charles County Community College (2)
Chesapeake College (1)
Dundalk Community College (2)
Frederick Community College (2)
Hagerstown Junior College (2)
Howard Community College (2)
Montgomery Community College (5)
New Community College of Baltimore (3)
Prince George's Community College (4)
Wor-Wic Tech Community College (1)

MASSACHUSETTS

Berkshire Community College (2)
Bunker Hill Community College (3)
Cape Cod Community College (2)
Greenfield Community College (2)
Holyoke Community College (4)
Massachusetts Bay Community College (3)
Massasoit Community College (3)
Middlesex Community College (3)
Mount Wachusett Community College (2)
North Shore Community College (2)
Springfield Technical Community College (3)

MICHIGAN

Delta College (4)
Glen Oaks Community College (1)

MICHIGAN (Cont.)

Kalamazoo Valley Community College (4)
Kirtland Community College (1)
Lake Michigan College (2)
Lansing Community College (5)
Macomb Community College (5)
Mid Michigan Community College (1)
Monroe County Community College (2)
Montcalm Community College (2)
Mott Community College (4)
Muskegon Community College (3)
North Central Michigan College (1)
Northwestern Michigan College (3)
Oakland Community College (5)
Schoolcraft College (3)
Southwestern Michigan College (2)
St. Clair County Community College (3)
Washtenaw Community College (4)
Wayne County Community College (4)
West Shore Community College (1)

MISSISSIPPI

Copiah Lincoln Community College (2)
East Central Community College (2)
Jones County Junior College (3)
Meridian Community College (2)
Northeast Mississippi Community College (3)
Southwest Mississippi Community College (2)

MISSOURI

Crowder College (2)
East Central College (2)
Jefferson College (3)
Metropolitan Community Colleges (6)
Moberly Area Community College (2)
North Central Missouri College (1)
St. Charles County Community College (2)
St. Louis Community College (6)
Three Rivers Community College (2)

MONTANA

Dawson Community College (1)
Flathead Valley Community College (2)
Miles Community College (1)

NEBRASKA

Central Community College (3)
Metropolitan Community College (4)
Mid-Plains Community College Area (2)
Southeast Community College (4)
Western Nebraska Community College (2)

NEVADA

Community College of Southern Nevada (4)
Northern Nevada Community College (1)
Truckee Meadows Community College (3)
Western Nevada Community College (2)

NEW JERSEY

Atlantic Community College (3)
Bergen Community College (4)
Brookdale Community College (4)
Burlington County College (3)
County College of Morris (4)
Cumberland County College (2)
Essex County College (3)
Gloucester County College (3)
Mercer County Community College (3)
Middlesex County College (4)
Ocean County College (3)
Passaic County Community College (2)
Raritan Valley Community College (3)
Salem Community College (1)
Union County College (4)
Warren County Community College (1)

BEST COPY AVAILABLE

NEW MEXICO

Institute of American Indian Arts (1)
San Juan College (2)
Santa Fe Community College (2)

NEW YORK

Adirondack Community College (2)
Broome Community College (3)
Community College of the Finger Lakes (3)
CUNY Borough of Manhattan Community College (4)
CUNY Bronx Community College (3)
CUNY Hostos Community College (3)
CUNY Kingsborough Community College (4)
CUNY LaGuardia Community College (4)
CUNY Medgar Evers College (2)
CUNY Queensborough Community College (4)
Dutchess Community College (3)
Erie Community College (5)
Fulton-Montgomery Community College (2)
Genesee Community College (3)
Hudson Valley Community College (4)
Jamestown Community College (3)
Jefferson Community College (2)
Mohawk Valley Community College (3)
Monroe Community College (4)
Nassau Community College (5)
North Country Community College (2)
Onondaga Community College (4)
Rockland Community College (4)
Suffolk Community College (5)
Sullivan County Community College (2)
Ulster County Community College (2)
Westchester Community College (4)

NORTH CAROLINA

Alamance Community College (2)
Beaufort County Community College (1)
Blue Ridge Community College (1)
Caldwell Community College and Technical Institute (2)
Catawba Valley Community College (2)
Central Carolina Community College (2)
Central Piedmont Community College (4)
Coastal Carolina Community College (3)
Edgecombe Community College (2)
Forsyth Technical Community College (3)
Gaston College (3)
Guilford Technical Community College (3)
Haywood Community College (2)
Johnston Community College (2)
Lenoir Community College (2)
Mayland Community College (3)
McDowell Technical Community College (1)
Nash Community College (1)
Piedmont Community College (1)
Randolph Community College (1)
Sandhills Community College (2)
Southeastern Community College (2)
Surry Community College (2)
Tri-County Community College (1)
Vance-Granville Community College (2)
Wake Technical Community College (3)
Wayne Community College (2)
Wilkes Community College (2)

NORTH DAKOTA

North Dakota State College of Science (3)

OHIO

Belmont Technical College (2)
Central Ohio Technical College (2)
Clark State Community College (2)
Cuyahoga Community College (5)
Hocking College (2)
Jefferson Technical College (2)
Lakeland Community College (3)
Lorain County Community College (3)
North Central Technical College (2)
Owens Technical College (3)
Sinclair Community College (4)
Southern State Community College (1)
Stark Technical College (2)
Washington State Community College (1)

OKLAHOMA

Carl Albert State College (2)
Connors State College (2)
Northeastern Oklahoma A&M College (2)
Oklahoma City Community College (3)
Rose State College (4)
Tulsa Junior College (4)

OREGON

Central Oregon Community College (2)
Chemeketa Community College (4)
Clackamas Community College (3)
Lane Community College (4)
Mt. Hood Community College (3)
Portland Community College (5)
Rogue Community College (1)
Southwestern Oregon Community College (1)
Treasure Valley Community College (2)

PENNSYLVANIA

Bucks County Community College (4)
Butler County Community College (2)
Community College of Allegheny County (5)
Community College of Beaver County (2)
Community College of Philadelphia (5)
Harrisburg Area Community College (4)
Lehigh County Community College (3)
Luzerne County Community College (3)
Montgomery County Community College (3)
Northampton County Area Community College (3)
Pennsylvania College of Technology (3)
Reading Area Community College (2)

RHODE ISLAND

Community College of Rhode Island (4)

SOUTH CAROLINA

Aiken Technical College (2)
Chesterfield-Marlboro Technical College (1)
Denmark Technical College (1)
Greenville Technical College (4)
Horry-Georgetown Technical College (2)
Midlands Technical College (4)
Orangeburg-Calhoun Technical College (2)
Spartanburg Technical College (2)
Sumter Area Technical College (2)
Technical College of the Lowcountry (1)
Tri-County Technical College (6)
Trident Technical College (3)
York Technical College (2)

TENNESSEE

Chattanooga State Technical Community College (4)
Cleveland State Community College (2)
Dyersburg State Community College (2)
Jackson State Community College (2)
Motlow State Community College (2)
Nashville State Technical Institute (3)
Northeast State Technical Community College (2)
Pellissippi State Technical Community College (3)
Roane State Community College (3)
Shelby State Community College (3)
State Technical Institute at Memphis (4)
Volunteer State Community College (3)
Walters State Community College (3)

TEXAS

Alamo Community College (6)
Alvin Community College (3)
Amarillo College (3)
Angelina College (2)
Austin Community College (5)
Bee County College (2)
Blinn College (4)
Brazosport College (2)
Central Texas College (3)
Cisco Junior College (2)
Clarendon College (1)
College of the Mainland (2)
Cooke County College (2)
Dallas County Community College (6)
Del Mar College (4)
El Paso County Community College (5)
Frank Phillips College (2)
Galveston College (3)
Grayson County College (2)

TEXAS (Cont.)

Hill College (2)
Houston Community College (6)
Howard College (2)
Kilgore College (3)
Laredo Junior College (3)
Lee College (3)
McLennan Community College (3)
Midland College (3)
Odessa College (4)
Panola College (1)
Paris Junior College (2)
Ranger Junior College (1)
San Jacinto College (5)
Southwest Texas Junior College (2)
Tarrant County Junior College (5)
Temple Junior College (2)
Texas Southmost College (3)
Trinity Valley Community College (3)
Tyler Junior College (4)
Vernon Regional Junior College (2)
Victoria College (2)
Weatherford College (2)
Western Texas College (1)
Wharton County Junior College (2)

UTAH

Salt Lake Community College (4)
Snow College (2)
Utah Valley Community College (4)

VERMONT

Community College of Vermont (2)

VIRGINIA

Blue Ridge Community College (2)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1)
Danville Community College (2)
Eastern Shore Community College (1)
Germanna Community College (2)
J. Sargeant Reynolds Community College (4)
John Tyler Community College (3)
Lord Fairfax Community College (2)
Mountain Empire Community College (2)
New River Community College (2)
Northern Virginia Community College (5)
Patrick Henry Community College (2)
Paul D. Camp Community College (1)
Piedmont Virginia Community College (2)
Rappahannock Community College (1)
Richard Bland College (2)
Southside Virginia Community College (2)
Southwest Virginia Community College (3)
Thomas Nelson Community College (3)
Tidewater Community College (5)
Virginia Highlands Community College (2)
Virginia Western Community College (3)
Wytheville Community College (2)

WASHINGTON

Big Bend Community College (2)
Centralia College (2)
Clark College (4)
Columbia Basin College (3)
Community Colleges of Spokane (6)
Edmonds Community College (3)
Everett Community College (3)
Grays Harbor College (2)
Highline Community College (3)
Olympic College (3)
Peninsula College (2)
Pierce College (4)
Seattle Community College (6)
Shoreline Community College (3)
Skagit Valley College (3)
Walla Walla Community College (3)
Wenatchee Valley Community College (6)
Whatcom Community College (2)
Yakima Valley Community College (3)

WISCONSIN

Blackhawk Technical College (2)
Chippewa Valley Technical College (3)
Fox Valley Technical College (3)
Gateway Technical College (3)
Lakeshore Technical College (2)
Madison Area Technical College (4)
Mid-State Technical College (2)
Milwaukee Area Technical College (5)
Moraine Park Vocational, Tech & Adult Ed District (6)
Northeast Wisconsin Technical College (3)
Waukesha County Technical College (3)
Western Wisconsin Technical College (3)
Wisconsin Indianhead Technical College (3)

WYOMING

Casper College (3)
Laramie County Community College (2)
Northwest College (2)
Sheridan College (2)
Western Wyoming Community College (2)

Comparative Financial Statistics for Public Two-Year Colleges: FY 1991 Peer Group Sample

Please return to:
NACUBO Financial Management Center
One Dupont Circle, Suite 500
Washington, DC 20036-1178

USER'S SURVEY

Name (optional) _____ Title (optional) _____

Institution (optional) _____ State _____ Telephone (optional) _____

Please indicate your rating of the following areas of the *FY 1991 National Sample*. On a scale of 1 to 5, 1 indicates poor and 5 indicates excellent in terms of quality and usefulness. Your suggestions for improvement are welcomed.

Rating	Area	Rating	Area
1 2 3 4 5	Type of information provided	1 2 3 4 5	Comparability of information provided
	Comments: _____		Comments: _____
	_____		_____
	_____		_____
1 2 3 4 5	Format of information provided		**Additional comments:** _____
	Comments: _____		_____
	_____		_____
	_____		_____
			_____

ERIC Clearinghouse for Junior Colleges AUG 21 1992